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STATE OF NORTH CAROLINA

PUBLIC LAWS AND RESOLUTIONS

PASSED BY THE

GENERAL ASSEMBLY

AT ITS

SESSION OF 1933

BEGUN AND HELD IN THE CITY OF RALEIGH

ON

WEDNESDAY, THE FOURTH DAY OF JANUARY, A. D. 1933

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OFFICIAL REGISTER

for 1933-1935

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R. L. HARRIS.....	Speaker of House of Representatives.....	Person

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243558

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15	J. W. NOELL	Roxboro
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NERIUS C. ENGLISH.....	Trinity.....	Randolph

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JOHN P. COOPER.....	Assistant.....	Raleigh
ULRICH MALLISON.....	Assistant.....	Morehead City

CAPTIONS

OF THE

PUBLIC LAWS

SESSION 1933

CHAP.	PAGE
1. An act to reduce the compensation of all State officers elected at the election November 8, 1932, fifteen per cent of the present salaries	1
2. An act to amend section 7663 of the Consolidated Statutes, relating to the distribution of Statutes	1
3. An act to regulate the terms of the Superior Court of Beaufort County	2
4. An act to repeal section 2 of Senate Bill 8, relative to the Superior Courts of Pasquotank and Beaufort Counties, said bill having been passed and ratified January 11, 1933	3
5. An act fixing the compensation of Presidential Electors	3
6. An act to amend chapter 3, Public Laws of 1929, reducing the compensation of the clerks and other employees of the General Assembly twenty per cent	4
7. An act to amend section 1, chapter 176, of the Public Laws of 1931, relating to the zoning of certain properties so as to include Forsyth County in the list of exempted counties.....	5
8. An act to amend chapter one hundred of the Public Laws of nineteen hundred twenty-seven relating to the creation, government, maintenance and operation of sanitary districts and prescribing the powers of such districts	6
9. An act to amend the Vital Statistics Law as to registration of births and deaths and to permit the State Board of Health to consolidate, abolish and create registration districts and for other purposes	8
10. An act to amend section one of chapter sixteen of the Public-Local Laws of one thousand nine hundred and twenty-seven, relating to penalty for public drunkenness in Swain County	9
11. An act to regulate lobbying	9
12. An act to repeal chapter 161 of the Public Laws of 1929, being "An act to require advance notice of five days with respect to issuing marriage license"	11
13. An act to amend section 1802 of the Consolidated Statutes, relating to the competency of testimony by wife against a husband in criminal prosecutions for the abandonment of children	11

CHAP.	PAGE
14. An act relating to the holding of the Superior Courts of Davidson County	12
15. An act to prohibit the practicing of law by Registers of Deeds, being an amendment to chapter four, section 198, of the Consolidated Statutes	12
16. An act to amend section 65 (a) of volume three of the Consolidated Statutes, relating to payment to clerk of sums not exceeding three hundred dollars due intestates, making the same apply to Wilson County	13
17. An act to amend section 5192 of the Consolidated Statutes of North Carolina, relating to license fees of building and loan association agents	13
18. An act to amend section 5184 of the Consolidated Statutes of North Carolina, relating to building and loan associations.....	14
19. An act to amend chapter 93 of the Consolidated Statutes of North Carolina, subchapter 1, relating to building and loan associations	14
20. An act authorizing building and loan associations of this State to become members and purchase stock of the Federal Home Loan Bank	15
21. An act to transfer the office of Legislative Reference Librarian to the Department of the Attorney-General and to amend section six thousand one hundred and forty-seven of Consolidated Statutes	16
22. An act to provide for voluntary return by members of the Judiciary of a portion of their compensation	17
23. An act to expedite the trial of criminal cases and to dispense with jury trial therein	18
24. An act to provide for service of process on all unincorporated organizations, associations and/or societies	19
25. An act for the relief of Mecklenburg County and for the admission of David Natter to the State Hospital for the Insane at Morganton, North Carolina	19
26. An act to amend section 5177 of the Consolidated Statutes of North Carolina relating to building and loan associations	20
27. An act to clarify the Statutes, providing that stockholders of closed banks shall be required to pay only one stock assessment	21
28. An act to repeal certain provisions of section 1681 of the Consolidated Statutes relating to compensation for damages done by dogs in Lincoln County	22
29. An act to amend section 2334 of the Consolidated Statutes relating to the Grand Jury for Union County	22
30. An act to repeal chapter one hundred forty-seven, Public Laws of one thousand nine hundred twenty-nine, relating to the appointment of an executive counsel	23

CHAP.	PAGE
31. An act to amend chapter sixty, Public Laws of one thousand nine hundred and thirty-one, providing for transfer of the duties of the Director of Local Government to the Office of the State Treasurer	24
32. An act to amend and re-write section 6618 of the Consolidated Statutes, relating to the revocation of licenses of physicians....	25
33. An act to authorize the issuance of script by Cumberland County	26
34. An act to amend chapter ninety-three of the Public Laws of 1929 relating to assessment plan of certain insurance companies	27
35. An act regulating the hours of work for women	27
36. An act to abolish deficiency judgments upon the foreclosure of mortgages or deeds of trust to secure the unpaid balance of purchase price of real property	28
37. An act to amend section 730 of the Consolidated Statutes, and chapter 58 of the Public Laws of 1931, permitting Deputy Sheriffs of Duplin, Graham and Martin Counties to lay off homesteads	29
38. An act relating to the appointment of receivers for building and loan associations	29
39. An act to amend chapter one hundred forty-five of the Public Laws of one thousand nine hundred thirty-one so as to repeal the sixty day minimum term for committment to district prison camps	30
40. An act to amend section three thousand eight hundred and ninety-three of the Consolidated Statutes of North Carolina relating to fees of witnesses	30
41. An act relating to, and limiting, leasing of oyster beds in Hyde County	31
42. An act to prohibit the taking of shad fish from the Atlantic Ocean along the borders of Brunswick, New Hanover, Pender, and Onslow Counties	31
43. An act to add Davidson County, Anson County, Carteret County, Cumberland County, Davie County, Forsyth County, Harnett County, Hoke County, Lee County, Moore County, Wayne County to chapter 273, Public Laws 1929, relating to the punishment of makers of worthless checks, and to amend the said law	32
44. An act prohibiting the leasing, or granting, of oyster beds or oyster lands in Pamlico County	33
45. An act to amend section one thousand four hundred and forty-three of the Consolidated Statutes relating to the terms of court for Caswell County and Rockingham County	33

CHAP.	PAGE
46. An act to amend chapter two hundred and seventy-seven of the Laws of 1931, section two, and abolishing the Office of Director of Personnel and transferring the duties and functions of said office to the Budget Bureau	34
47. An act to amend section 6360 of the Consolidated Statutes of 1919 to provide for supervision of certain assessment life insurance associations	35
48. An act to amend section 3907 of the Consolidated Statutes of 1919, relating to fees of Register of Deeds in Scotland County	36
49. An act to provide for the appointment of guardians of the estate under certain conditions	36
50. An act to amend chapter three hundred thirty-eight, section one, Public Laws of one thousand nine hundred thirty-one, relating to the awarding of contracts by boards or officers of local governmental units until competitive bids are received therefor	38
51. An act to amend section 1970 of the Consolidated Statutes relating to Sunday fishing in Onslow County	39
52. An act to amend section 12½ of chapter 430 Public Laws 1931 relating to summer school requirements for teachers	39
53. An act to provide for free privilege license for the blind to transact business in this State	40
54. An act to amend chapter 441 of the Public Laws of 1931, relative to certain special taxes in Duplin, Dare, Avery and other Counties	41
55. An act to permit an extension on all loans to war veterans under the World War Veterans' Loan Act	41
56. An act to amend sections five thousand nine hundred and sixty to five thousand nine hundred and sixty-eight inclusive of the Consolidated Statutes exempting Union County from the Absentee Voters Law	42
57. An act to amend chapter fifty-two of the Public Laws of one thousand nine hundred thirty-one relating to plumbing and heating contractors	42
58. An act to amend chapter 88, Public Laws 1915, relating to eradication of hog cholera in Wilson County	43
59. An act to repeal chapter 174, Public-Local Laws session 1927, being "An act to repeal the County Primary Law, for Caldwell and Yancey Counties" and chapter 413, Public-Local Laws of 1929, amendatory to said chapter 174	43
60. An act to amend section 6442 of the Consolidated Statutes of 1919 and to require casualty and surety insurance companies to make deposits	44
61. An act to amend section 3484 of the Consolidated Statutes of North Carolina relating to railroad policemen	44

CHAP.	PAGE
62. An act to amend section 2312 of the Consolidated Statutes exempting Macon County from the requirement of payment of taxes by jurors	45
63. An act amending volume 1, section 1389, of the Consolidated Statutes of North Carolina and acts amendatory thereto relating to the financial agent for the County of Chatham	46
64. An act to amend chapter 273, of Public Laws of one thousand nine hundred twenty-nine relating to the punishment of makers of worthless checks in Surry County	46
65. An act to repeal the Absentee Ballot Law for Yancey	47
66. An act to prohibit the employment on any public works of any architect, engineer, designer, or draftsman interested in the manufacture or sale of any material to be used in such work	47
67. An act to amend chapter 714 of the Public Laws of North Carolina, session 1909, relating to the Alamance Battle Ground Company	48
68. An act to amend section 1259 of the Consolidated Statutes relating to the payment of fees in criminal cases tried in Hertford County	49
69. An act to amend section 2623 of the Consolidated Statutes, relating to corporate powers of municipal corporations, giving to Cumberland County and cities and towns therein the right and power to grant franchises	49
70. An act to amend section 6054 of the Consolidated Statutes placing Randolph County under the operation of the State-wide primary law	50
71. An act relating to divorces	50
72. An act to amend chapter eighty-three of Public Laws of one thousand nine hundred twenty-seven decreasing the payments to be made by those entering land in Cherokee, Clay, Graham, Macon and Swain Counties	51
73. An act to amend chapter 336, Public Laws 1931, so as to change the rates for semi-trailers towed by passenger cars	51
74. An act relative to the drawing of Grand Jurors in Wake County	52
75. An act to regulate certain fees of the courts and officers of the County of Harnett	53
76. An act to amend section one thousand four hundred and forty-three of the Consolidated Statutes, relating to the courts of Cabarrus County	55
77. An act relating to terms of Superior Court in Bladen County	55
78. An act to amend section 3890 of the Consolidated Statutes of North Carolina and reducing the salaries of Solicitors of the Superior Court	56
79. An act to validate certain sales of real and personal property made by sheriffs under execution	57

CHAP.	PAGE
80. An act to amend the Public Laws of 1917, chapter 136, as set forth in article 19, C. S. part 2 plan "B," relating to municipal corporations	57
81. An act to amend chapter two hundred eight (208) of the Public Laws of 1929, amending section fourteen hundred forty-three (1443) of Consolidated Statutes, relating to terms of court of Johnston County	58
82. An act to amend chapter two hundred ninety-nine of Public Laws of one thousand nine hundred thirty-one relating to the standard weight of packages of corn meal in Macon County	59
83. An act to amend sections five thousand nine hundred and sixty to five thousand nine hundred and sixty-eight, inclusive, of the Consolidated Statutes exempting Randolph County from the Absentee Voters Law	59
84. An act to amend section 3904 of the Consolidated Statutes of 1919, relating to fees in the Recorder's Court in Scotland County	60
85. An act to amend section 1461 of the Consolidated Statutes, relating to court stenographers	60
86. An act to amend section 2366 of the Consolidated Statutes relating to breach of contract of tenant, so as to include Pasquotank among the several other counties named in said section	62
87. An act to limit highway work of the State Highway Commission or the Highway Department for the period of two years during the present biennium, and to require that no new construction shall be undertaken during said period	62
88. An act to repeal chapter one hundred fifty-seven, Public Laws of one thousand nine hundred twenty-seven, chapter two hundred sixty-seven, Public Laws of one thousand nine hundred twenty-nine, and chapter four hundred fifty-seven, Public Laws of one thousand nine hundred thirty-one, and any and all other laws relating to and providing for a tax commission	63
89. An act to amend section 2314 of the Consolidated Statutes relating to jurors	64
90. An act to amend chapter 35 of the Public Laws of North Carolina, session 1931, relating to certain claims paid by the Board of County Commissioners of Cherokee County	64
91. An act to repeal chapter forty-five, of the Public Laws of one thousand nine hundred twenty-nine, an act to amend article seven of chapter seventy-one, sections 3903, 3906, and 3908 Consolidated Statutes of North Carolina, as to Halifax County	65
92. An act to repeal chapter 131 of the Public Laws of 1931, and to amend section 2334, volume 3, Consolidated Statutes, so as to provide twelve months Grand Jury in Henderson County	65

CHAP.	PAGE
93. An act to amend chapter 273 of the Public Laws of 1929 relative to the punishment of makers of worthless checks so as to place Henderson County under the provisions thereof	66
94. An act to amend chapter 93, of the 1921 Public Laws, relating to the payment to the Clerk of the Superior Court of sums of money, not exceeding \$300, due and owing to persons dying intestate	66
95. An act to amend chapter one hundred and nineteen, Public Laws one thousand nine hundred and twenty-nine, and chapter thirty-two, Public Laws one thousand nine hundred and thirty-one, relating to State Barbers' License Law	67
96. An act to amend chapter 44 of the Public Laws of 1929, relating to the advertisement of judicial foreclosure sales, and to validate sales made thereunder	68
97. An act for the relief of sheriffs and tax collectors	68
98. An act to amend section 765 of the Consolidated Statutes of North Carolina of 1919, allowing the Clerk of the Superior Court to force commissioners appointed by said Clerk of the Superior Court in all actions or special proceedings to file a final account of receipts and disbursements on account of the sale of the real or personal property sold by said commissioner or commissioners	69
99. An act to amend section 106 of the Consolidated Statutes of North Carolina, relating to the service of process issued under said section	70
100. An act to amend section 49 of the Consolidated Statutes of North Carolina, relating to service of process issued under said section	71
101. An act for the adoption of a standard form of agricultural lien and title note and fixing the fees for recording same in Beaufort County	71
102. An act to amend section 2649 of the Consolidated Statutes of North Carolina so as to make same applicable to the city of Shelby, North Carolina	75
103. An act to protect depositors in banking corporations of the State of North Carolina and to conserve the assets of such institutions	75
104. An act to repeal the Absentee Ballot Law for Mitchell County	77
105. An act to provide for the apprehension and return of persons escaping from penal and correctional institutions of the State	77
106. An act to amend certain sections of article 4, chapter 37, of the Consolidated Statutes of North Carolina relating to license fees and taxes upon the fishing industry of the State	78

CHAP.	PAGE
107. An act to amend section one thousand four hundred forty-three of volume three of the Consolidated Statutes relating to the Courts in Jackson County	80
108. An act to prevent deception in the storing, selling or offering for sale any liquid fuels, lubricating oils, greases, or other similar products; to prohibit the sale of such products from any container, tank, pump or other distributing device other than those of the manufacturer or distributor indicated by the name, trade mark, symbol, sign or other distinguishing mark appearing upon said tank, pump or other container; to prohibit the imitation, design, symbol, color scheme, trade name, trade mark or markings on any building or equipment of any marketer of liquid fuels: and for other purposes	80
109. An act to amend section 1608 (cc) of the Consolidated Statutes regulating appeals from the General County Court to the Superior Court	82
110. An act to amend chapter 281 of the Public Laws of 1931 so as to prevent Clerk of the Superior Court from loaning trust funds	83
111. An act to enable the Governor of North Carolina to better perform his duties under the Constitution in the matter of reprieves, commutations and pardons, and thereby more expeditiously handle the prison problem and reduce the cost of administration thereof	84
112. An act to amend section 1443, volume 3, Consolidated Statutes relating to terms of court in Union County	85
113. An act to amend section 160 of Consolidated Statutes relating to payment of burial expenses from assets derived from wrongful act	86
114. An act to amend section 4149 of the Consolidated Statutes of North Carolina relating to the Probate of Wills	86
115. An act to authorize the Secretary of State to offer for sale the Consolidated Statutes of North Carolina at a reduced price	87
116. An act regulating the jurisdiction of the Superior Court of Scotland County	88
117. An act to amend chapter 207 of the Public Laws of 1927 relative to the Superior Courts of Henderson County	88
118. An act to provide for the ditching and repairing of the State Canal running from Pungo River to New Lake, in Hyde County	89
119. An act authorizing the Board of Commissioners of Bladen County to continue terms of court	89
120. An act to provide for banking holidays and to conserve and protect the assets and resources of banking corporations	90

CAPTIONS OF PUBLIC LAWS

xvii

CHAP.	PAGE
121. An act to confer emergency powers upon the Insurance Commissioner	92
122. An act relating to the payment of withdrawals and matured stock in building and loan associations	93
123. An act to amend chapter 124 of the Public Laws of North Carolina, session 1927, governing the sale of lands of life tenants for re-investment and for improving other unimproved real estate	94
124. An act relative to reorganization of corporations whose charters have been forfeited	94
125. An act to amend section one thousand four hundred and forty-three of volume three of the Consolidated Statutes relating to terms of court for Swain County	95
126. An act to amend section 1443 of volume 3 of the Consolidated Statutes as amended, relating to terms of court in Tyrrell County	95
127. An act to amend section 24 (d) of section 2, of chapter 85, Public Laws of 1924, same being an act to relieve congestion in court docket and provide for the speedy trial of cases	96
128. An act to amend chapter 242, Public Laws 1925, relating to removal of causes from the General County Court	97
129. An act to amend chapter 167, Public Laws 1929, relating to the courts of Pasquotank County	97
130. An act to prevent the challenging of jurors who have not paid the taxes assessed against them during the preceding two years	98
131. An act to amend section 840, volume one, Consolidated Statutes, relating to claims of third persons in claim and delivery proceedings	98
132. An act to amend section 3908 of the Consolidated Statutes relating to fees of sheriffs	99
133. An act requiring Clerks of the Superior Court to give notice to legatees and devisees	99
134. An act to abolish the Corporation Commission and to create the office of Utilities Commissioner and to prescribe and define the functions, powers, and duties of such Utilities Commissioner	100
135. An act to amend the charter of the town of Morganton as contained in chapter 104 of the Private Laws of 1913, as amended by chapter 108 of the Private Laws of 1921 (extra session); Private Laws of 1923	107
136. An act to regulate the payment of rewards for the seizure of stills in Burke County	108

CHAP.	PAGE
137. An act to shorten time for payment of gasoline tax, to regulate transportation by trucks and boats, provide for regular audit of accounts and to further safeguard payment and prevent evasion	108
138. An act amending chapter 28 of the Public Laws of North Carolina, extra session, 1924, regulating the compensation of the members of the Grand Jury of Scotland County	113
139. An act to permit the sale and use of hog cholera virus in Edgecombe County under certain conditions	113
140. An act to amend section 2808 Consolidated Statutes of North Carolina relating to collection of water rents	114
141. An act to repeal the Absentee Ballot Law for Yadkin County, North Carolina	115
142. An act to repeal chapter 17, and chapter 126 of the Public Laws of the session of 1929 relating to establishment of Recorder's Court in Burke County: and to repeal chapters 422 and 335 of Public Laws of the session of 1931 relating to the General County Courts in Burke County	115
143. An act to allow counties and other units to invest in bonds of their said unit	116
144. An act to make available to the various counties and school districts the allotments made from the tax reduction fund irrespective of the amount of ad valorem taxes collected.....	117
145. An act relating to the Superior Courts of Nash County	118
146. An act to prohibit the sale of convict-made goods	118
147. An act to amend section 730 of the Consolidated Statutes, and chapter 58 of the Public Laws of 1931, permitting deputy sheriffs of Onslow County to lay off homesteads	119
148. An act setting up and establishing the methods, processes and proceedings by which a lien may be acquired upon real and personal property, and the same sold and the title thereon conveyed for failure to pay taxes	120
149. An act to repeal the Dog Law as applies to Swain County	131
150. An act to exempt Hertford, Bertie and Hyde Counties from the provisions of section 2532 of the Consolidated Statutes, regulating tolls by Public Millers	131
151. An act to amend section 1864 (a) Consolidated Statutes of North Carolina so as to place certain portions of Onslow County within the provisions of the Stock Law	131
152. An act to amend section 1443, volume three of the Consolidated Statutes relating to the courts in Avery County	132
153. An act to amend chapter 27, subchapter 2 of the Consolidated Statutes, relating to the time of holding a term of the Superior Court and affecting the County of Pender	133

CHAP.	PAGE
154. An act to amend Chapter 90 of the Public Laws of 1921, providing for the speedy trial of summary actions in ejectment, relating to Cabarrus County	133
155. An act to provide for the conservation of the assets of banking institutions and the issuance of preferred stock	134
156. An act to amend section 1443 of the Consolidated Statutes as amended, so that the May term of the Superior Court of Wilson County shall be a general term	138
157. An act to amend section 27 of Chapter 51 of the Public Laws of one thousand nine hundred and twenty-seven relative to fox hunting in Northampton County	138
158. An act to amend chapter 52, section 2532, of the Consolidated Statutes of North Carolina	139
159. An act to amend section 21, chapter 4, Public Laws of 1921, and section 1, chapter 121, Public Laws of 1925, and to require a surplus fund in lieu of double liability of stockholders in banks	139
160. An act relating to the fees for registering Federal Crop Liens and Federal Chattel Mortgages	142
161. An act to amend chapter 86 of the Public Laws of 1925 and relating to the power of administrators, executors and collectors to renew obligations of estates	142
162. An act to amend chapter 170, Laws 1921, relating to standard weight packages of hominy and grits	143
163. An act to amend chapter 72, Public Laws of 1931, amending section 1659 of the Consolidated Statutes, relative to grounds for absolute divorce	143
164. An act to amend Consolidated Statute No. 6055, sub-section (a26) and Consolidated Statute No. 6055, sub-section (a27) as applicable to holding general elections in Brunswick County	144
165. An act to amend chapter 97 of the Consolidated Statutes of North Carolina, volume 2, and chapter 164 of the Public Laws of 1929 so as to make the administration of the election laws more economical and more efficient	145
166. An act to amend section 47, chapter 277, Public Laws of 1919, relating to Recorders' Courts	175
167. An act to amend section 444 of the Consolidated Statutes fixing the time within which an action may be brought to recover from a party purchasing crop on which there is a lien	175
168. An act to facilitate the sale and consumption of North Carolina farm products	176
169. An act to amend chapter 51, Public Laws of 1927, relative to the hunting of wild turkeys in Guilford County	176

CHAP.	PAGE
170. An act to amend House Bill 90, entitled "An act to add Davidson County, Anson County, Carteret County, Cumberland County, Davie County, Forsyth County, Harnett County, Hoke County, Lee County, Moore County, Wayne County to chapter 273, Public Laws 1929, relating to the punishment of makers of worthless checks, and to amend the said law." Ratified February 8, 1933	177
171. An act to permit the Commissioner of Motor Vehicles to advance the date for the reduction in motor vehicle taxes now provided for April 1, 1933	177
172. An act to amend chapter two, Public Laws of one thousand nine hundred twenty-one, and all acts amendatory thereof and additional thereto; and chapter one hundred thirty of the Consolidated Statutes and all acts amendatory thereof and additional thereto; and to provide for the Consolidation of the State Prison Department and State Highway Commission into a single department to be known as State Highway and Public Works Commission	178
173. An act to amend and rewrite section six thousand one hundred eight of the Consolidated Statutes relating to the enrollment of acts of the General Assembly, and the employment of necessary assistance for that purpose	187
174. An act to amend section 48, of Chapter 277 of the Public Laws of North Carolina, session 1919, relating to Civil Jurisdiction of Recorder's Court	188
175. An act relating to rate of interest on monthly balances of State funds, and of funds in the hands of the Commissioner of Banks	189
176. An act supplemental to and amending senate Bill 313, which was ratified on the 20th of March, 1933, and entitled "An act relating to the fees for registering Federal Crop Liens and Federal Mortgages"	190
177. An act to validate certain sales of land for taxes and certificates issued in pursuance thereof	190
178. An act relating to corporations for the protection and development of forests under supervision of the State	191
179. An act to regulate the practice of cosmetic art in the State of North Carolina	197
180. An act to fix and determine the October term of Surry Superior Court	205
181. An act to allow the counties, municipalities and other governing agencies to refund tax sales certificates	205
182. An act to provide for unincorporated beneficial organizations, associations and/or societies to sue and/or be sued in common name	210

CHAP.	PAGE
183. An act to exempt Davie County from the provisions of chapter 119 of the Public Laws of 1929, and all amendments thereto, regulating the practice of barbering in North Carolina	211
184. An act to amend chapter 213 of the Public Laws of 1927, relating to the commissions to be paid the present tax collector of Yancey County	211
185. An act to regulate the leasing of storage batteries	212
186. An act to amend section 1864 of the Consolidated Statutes of North Carolina relating to depredations of domestic fowls in certain counties	213
187. An act to amend sections eighty-four (84) and three thousand two hundred and forty (3240) of the Consolidated Statutes of North Carolina, relating to the advertisement of re-sales in proceedings to sell real property to make assets and for partition	214
188. An act to amend section 150 of the Consolidated Statutes of North Carolina to extend the time for the administration and final settlement of estates	215
189. An act to make competent evidence of communicated threats against the defendant on pleas of self-defense in cases of assault, assault and battery, and affrays, where deadly weapons are used and serious damage done	215
190. An act to amend section 1013, Consolidated Statutes of North Carolina	216
191. An act to amend chapter one hundred forty-six, laws one thousand nine hundred twenty-seven, so as to eliminate the requirement of an estimate of uncollected taxes to be of the average of the past preceding three years	216
192. An act to amend section 2285 of the Consolidated Statutes of North Carolina relating to process and jury service issued and under said section	217
193. An act to permit the Consolidation of counties by popular vote therein	217
194. An act to permit the annexation of one county by another by popular vote	221
195. An act to authorize governing bodies of counties and municipalities to contract for the purpose of carrying on administrative functions at joint expense	225
196. An act to amend chapter 86, Public Laws of North Carolina, session 1925, the same being an act to authorize and empower administrators, executors or collectors of a decedent's estate to renew the obligation of a decedent without incurring personal liability on the part of the administrators, executor or collector	226

CHAP.	PAGE
197. An act to enable poor persons convicted of capital felonies to appeal to the Supreme Court from sentences of death	226
198. An act to amend chapter 402, "Being an act to authorize, empower and direct the sheriff and other tax collecting officers in certain counties and municipalities to establish a partial payment plan for the collection of taxes" and to add the counties of Haywood, Rowan and Swain to the provisions of said act	227
199. An act to amend section two thousand five hundred seventy-eight Consolidated Statutes of North Carolina with reference to devolution of power of sale in mortgage or deed of trust upon death of mortgagee or trustee	228
200. An act to amend chapter 283 of the Public Laws of 1931, being known as an act to amend section one thousand six hundred and eighty-one of the Consolidated Statutes relating to payment of damages done by dogs	228
201. An act to enable counties to establish district jails	228
202. An act relating to the appointment and election of County Superintendents of Public Instruction and District School Committeemen	229
203. An act to amend chapter eighty-seven Public Laws of 1925 and all laws amendatory thereof	230
204. An act to provide for the listing and valuing of all property, real, personal, and mixed, at its true value in money	231
205. An act to provide a method for the readjustment of the indebtedness of counties and municipalities with creditors and holders of securities	303
206. An act to permit certain persons duly licensed as pharmacists in other States to stand the examination to practice pharmacy	308
207. An act to amend chapter two of Consolidated Statutes of 1919, relating to the adoption of minors	309
208. An act to amend chapter 278 of the Public Laws of 1931 relating to the number of members of the Board of Education of Wilkes County	312
209. An act to amend chapter 152, Public Laws 1931, relating to the right to perform an autopsy upon the human body	313
210. An act to provide for the organization as an agency of the State of North Carolina of the North Carolina State Bar, and for its regulation, powers, and government, including the admission of lawyers to practice and their discipline and disbarment	313
211. An act to amend chapter 145 of the Public Laws of 1931, relating to the refund of gasoline taxes	325

CHAP.	PAGE
212. An act to require an audit of the receipts and expenditures of the Park Commission to date and authorizing the Governor to designate a committee of the Park Commissioners to be appointed by him to investigate and report upon the expenditures and receipts of the said Commissioners and whether such expenditures were authorized and to amend chapter 48 of the Public Laws of 1927	329
213. An act to provide for the temporary care and restraint of persons addicted to the use of alcoholic drinks or narcotic drugs and persons insane	330
214. An act to transfer the State Highway Patrol from the Highway Department to the Department of Revenue and to require said patrol to perform other and additional duties to those prescribed by the acts of 1929, chapter 218, and the act of 1931, chapter 381; and to transfer the illuminating oil, gas and lubricating oil, inspection division, to the Department of Revenue and place upon the Commissioner of Revenue the duties and functions now performed by the Board of Agriculture and to authorize and require the highway patrol under the direction of the Department of Revenue to perform the duties of inspectors for such department: and to limit the number of motor vehicle inspectors	331
215. An act to validate judgments under which contingent remainders and executory devisees have been partitioned	334
216. An act to legalize the sale of beer, lager beer, ale, porter, and fruit juices containing not more than 3.2% of alcohol by weight: repeal such acts, or portions of acts, as may be inconsistent herewith: to provide a tax on the same, to provide a means of collection, and to provide a penalty for the violation of the provisions herein contained	335
217. An act to provide for special judges in North Carolina	337
218. An act to amend committee substitute for senate bill number one hundred eighty so as to regulate the application of its provisions to Scotland County and municipalities therein	339
219. An act to amend section 2355 of the Consolidated Statutes relating to waiver of liens by guardians, executors and/or administrators in favor of the Federal Government or its agents	340
220. An act to promote further efficiency in the public schools	341
221. An act to amend chapter 122, section 29, of the Public Laws of 1927, relative to motor vehicle license	341
222. An act to amend chapter 71, Public Laws of 1931, regulating mutual burial associations	342
223. An act to appoint delegates to the second interstate legislative assembly	344

CHAP.	PAGE
224. An act to amend chapter 34 of the Public Laws of 1929 of North Carolina relating to the sterilization of persons mentally defective	345
225. An act to amend chapter 252 Public Laws 1931 relating to payment of criminal costs before a Justice of the Peace in Jackson County	353
226. An act supplemental to and amendatory of senate bill number one hundred and eighty, it being "An act to allow the counties, municipalities and other governing agencies to refund tax sales certificates," ratified March 27, 1933.....	353
227. An act to appoint trustees for the Sir Walter Raleigh Memorial Fund	354
228. An act to amend chapter six of the Consolidated Statutes of North Carolina on bastardy	354
229. An act to permit the advertisement for sale of beer, lager beer, ale, porter, fruit juices and/or other light wines containing not more than 3.2 per cent alcohol by weight.....	358
230. An act to amend section 3401 of the Consolidated Statutes as amended so as to reduce the fee paid for capturing stills in Warren County	358
231. An act to amend section 1443 of the Consolidated Statutes, relating to the holding of courts in the Western Division, Eleventh District, so as to fix the terms of court for Forsyth County	359
232. An act to amend chapter 207, Public Laws 1927, amending section 1443 of the Consolidated Statutes, relating to terms of court for Rutherford and Polk counties.....	360
233. An act to amend chapter 53 of the Public Laws of 1927, being an act to regulate the manufacture and sale of insecticides and fungicides in North Carolina	360
234. An act to amend section 1443 of the Consolidated Statutes of North Carolina, relating to terms of Superior Courts in the Sixth Judicial District	361
235. An act to prevent the introduction and planting in any of the waters of the State of North Carolina what is known as Japanese, Portuguese or Mongolian oysters	363
236. An act to amend chapter 351 of the Public Laws of 1931 relating to non-resident fishing license	364
237. An act to amend chapter 53 of the Public Laws of 1931 relating to the fees of the Clerk of the Court of Mitchell County and the salary of the sheriff and treasurer-tax collector of said county	364
238. An act to regulate the sale of certain assets of defunct banks....	366

CHAP.	PAGE
239. An act to amend section 220 (c), Consolidated Statutes of nineteen hundred and nineteen, volume three, as amended, and to limit the powers of the Commissioner of Banks.....	366
240. An act to amend section one thousand four hundred and forty-three of the Consolidated Statutes fixing the terms of Court in the several counties—this bill relating only to the terms of Court in Stanly County	367
241. An act to authorize the State Highway Commission to provide for tolls over and to give appropriate highway number to the proposed Cape Lookout bridge and highway	368
242. An act to amend the Machinery Act of 1933, it being H. B. No. 914, and entitled "An act to provide for the listing and valuing of all property real, personal, and mixed at its true value in money"	369
243. An act to amend Consolidated Statutes with reference to restoration to citizenship	370
244. An act more clearly to define the duties of the Commissioner of Labor	370
245. An act to require the fees for which a county is liable under article 5, chapter 23, Consolidated Statutes, to be applied upon the payment of taxes	371
246. An act to amend section 3401, Consolidated Statutes of North Carolina, and section 3411(x), volume III, of the Consolidated Statutes of North Carolina relating to awards for seizure of stills so as to exempt Moore County from the provisions of said sections. (Applies also to Lenoir County.).....	372
247. An act to amend chapter 428, Public Laws of 1931, abolishing penalties in payment of taxes in Pamlico County.....	373
248. An act to amend section 473 of the Consolidated Statutes in regard to additional jurors from other counties instead of removal. (Not applicable to Ashe County and Durham County.)	373
249. An act to amend section 4201 of the Consolidated Statutes prescribing punishment for manslaughter	374
250. An act to amend chapters 84 and 424, Public Laws 1931, and section 1443 of volume three of the Consolidated Statutes relating to terms of Court for Avery, Watauga, Mitchell and Alexander counties	374
251. An act to amend section 1526 of Consolidated Statutes relating to liability of sureties on bonds to stay execution.....	373
252. An act amending the act providing for the extension of special assessments	376
253. An act to clarify and make certain the provisions of regulation 119 of the Department of Conservation and Development and to prevent the use of haul or drag nets in the waters of New River in Onslow County	376

CHAP.	PAGE
254. An act to amend section 2751 of the Consolidated Statutes of North Carolina, giving the State Insurance Department discretionary powers with respect to parapet walls.....	377
255. An act to provide for, approve, and validate tax listing during the month of April, one thousand nine hundred thirty-three....	377
256. An act to repeal chapter 129 of the Public Laws of 1921, being "An act regulating the issuance of license to marry and providing for the physical examination of applicants".....	378
257. An act to provide for funding and refunding of debts of local units of government other than counties, cities and towns.....	379
258. An act to amend chapter sixty of the Public Laws of one thousand nine hundred thirty-one as amended and to amend chapter four hundred eighteen of the Public Laws of one thousand nine hundred thirty-one relating to provisions in funding and refunding bonds	381
259. An act to allow counties, municipalities and other governing units to fund and refund their obligations; to amend the Local Government Act, being chapter sixty of the Public Laws of one thousand nine hundred and thirty-one; to amend the Municipal Finance Act as amended, being subchapter three of chapter fifty-six of the Consolidated Statutes; to amend the County Finance Act as amended, being chapter eighty-one of the Public Laws of one thousand nine hundred twenty-seven, and to amend chapter two hundred ninety-four of the Public Laws of one thousand nine hundred thirty-one.....	383
260. An act to amend section 23 of chapter 48, Public Laws of 1927, providing that the attorneys employed by the North Carolina Park Commission shall be approved by the Governor.....	386
261. An act to make the possession of machine guns and other like weapons unlawful	387
262. An act to amend section 10 and section 13 of chapter 33, Public Laws of 1929	388
263. An act to amend section 2776 (s), of chapter 56 of the Consolidated Statutes of North Carolina, Volume 3 (1924), relating to the regulation and restriction of the uses of buildings and lots in Pasquotank County.....	389
264. An act to amend section 1443 of the Consolidated Statutes fixing the terms of court in the several counties, this act relating only to the terms of court in Rockingham County.....	390
265. An act to include Edgecombe County among the counties making punishment for giving worthless checks under fifty dollars punishable by fine not to exceed fifty dollars or imprisonment for thirty days	391

CHAP.	PAGE
266. An act to amend Senate Bill 313, ratified on the 20th day of March, 1933, the same being an act relating to the fees for registering Federal crop liens and Federal chattel mortgages	391
267. An act to empower fiduciaries to sign depositors' agreements in connection with the reopening of certain banks formerly doing business in North Carolina	392
268. An act to authorize tobacco boards of trade to make reasonable rules and regulations for the sale of leaf tobacco by auction	393
269. An act to amend section 2494, Volume 3, of the Consolidated Statutes requiring all couples of North Carolina who marry in another State to file a copy of their marriage certificate in the office of the register of deeds of the home county of the groom	394
270. An act to amend section 6649 of the Consolidated Statutes of North Carolina, session of 1919, relating to the practice of dentistry	395
271. An act to provide for the reorganization of banks in North Carolina	395
272. An act to amend the Machinery Act of one thousand nine hundred thirty-three	400
273. An act to repeal certain provisions of section one thousand six hundred eighty-one of the Consolidated Statutes relating to compensation for damages done by dogs in Mitchell and Avery Counties	400
274. An act to provide two additional terms of civil court for Rowan County	401
275. An act to regulate the sale of real property upon the foreclosure of mortgages or deeds of trust	401
276. An act to allow the shipment and storage of legalized beverages in the State of North Carolina	403
277. An act to amend section 1569 of the Consolidated Statutes relating to removal of cases in courts of justices of peace	404
278. An act to amend section 1498 of the Consolidated Statutes relating to removal of cases in courts of justices of peace	404
279. An act to amend section 10, chapter 135, Public Laws of North Carolina, session 1925, relating to removal of cases in courts of justices of peace	405
280. An act to provide for the redemption of real estate sold for taxes for the years 1928, 1929, 1930 and prior years in Buncombe County	405
281. An act to amend Senate Bill Number 313 entitled "An act relating to the fees for registering Federal crop liens and Federal chattel mortgages," ratified the 20th day of March, 1933, by exempting the counties of Haywood, Jackson and Macon from the provisions	409

CHAP.	PAGE
282. An act to make appropriations for the maintenance of the State's departments, bureaus, institutions, and agencies, and for other purposes, and to reduce salaries of officers, employees and agents	409
283. An act to provide for the regulation of automobile liability insurance rates	421
284. An act to prohibit the wrongful use of milk bottles, crates, cans and other containers of dairy products	422
285. An act to amend the Machinery Act of the General Assembly of North Carolina, session 1933, ratified April 3, 1933.....	423
286. An act to amend section 1443 of Volume Three of the Consolidated Statutes providing an additional term of court for Perquimans County	423
287. An act to amend section 4458 of the Consolidated Statutes relating to public drunkenness in the King High School district, Stokes County	424
288. An act to amend Senate Bill No. 10, being a bill to be entitled an act to provide a method for the readjustment of the indebtedness of the counties and municipalities with creditors and holders of securities by exempting Forsyth County, the municipalities and political subdivisions therein from its provisions	424
289. An act to amend House Bill 914 entitled an act to provide for the listing and valuing of all property, real, personal and mixed, at its true value in money by exempting Forsyth County from certain provisions thereof.....	425
290. An act to amend House Bill 158, entitled an act setting-up and establishing the methods, processes and proceedings by which a lien may be acquired upon real and personal property and the same sold and the title thereon conveyed for failure to pay taxes by exempting Forsyth County, the municipalities and political sub-divisions therein from the provisions contained therein	426
291. An act to authorize the trustees of the University to construct and finance an athletic stadium for North Carolina State College out of funds other than general revenues of the State.....	426
292. An act to permit donors to prescribe the salaries of employees assigned to certain duties in certain State departments or agencies which employees are supported by such donors and whose salaries are entirely derived by donations to be used for that particular purpose and no other.....	427
293. An act to extend the time for attachment of penalties for the non-payment of taxes for the year 1932 in Anson County and to permit the board of commissioners of Anson County to advertise delinquent taxpayers	428

CHAP.	PAGE
294. An act relating to building inspection fees in Lenoir County	429
295. An act to fix the compensation of the auditor for the County of Harnett and to provide for an assistant auditor and to fix the compensation of such assistant.....	429
296. An act to authorize and fix attorneys' fees in connection with tax foreclosure proceedings and/or suits.....	430
297. An act to legalize the transportation and delivery of beer, lager beer, ale, porter, fruit juices and other brewed and/or fermented beverages, containing not more than 3.2% of alcohol by weight, or such other percentage as may conform to any act of the Congress of the United States, and to amend Senate Bill No. 558, acts of 1933, entitled an act to allow the shipment and storage of legalized beverages in the State of North Carolina	431
298. An act to amend chapter 2532 Consolidated Statutes of North Carolina relating to tolls by public mills in Pender County.....	431
299. An act to validate chapter one hundred eighty, Public Laws of one thousand nine hundred twenty-five, and all amendments thereto, and to validate all acts of county boards of education and boards of county commissioners pursuant to said chapter relating to the assumption of school district debt by counties	432
300. An act that the sale of lime produced by convict labor be confined to the various State departments and its subdivisions	433
301. An act to amend House Bill 747 being "An act to amend chapter 35 of the Public Laws of North Carolina, session 1931, relating to certain claims paid by the board of county commissioners of Cherokee County"	433
302. An act to amend chapter four hundred and forty-eight of the Public Laws of one thousand nine hundred and thirty-one relating to cartways, so as to include neighborhood public roads	434
303. An act to amend section 220 (a), Consolidated Statutes of North Carolina, Volume Three, nineteen hundred and nineteen, as amended, to limit the powers of banking corporations.....	435
304. An act supplemental to Senate Bill 180, the same being "An act to allow the counties, municipalities and other governing agencies to refund tax certificates," ratified March 27th, 1933	436
305. An act to amend House Bill Number 158, entitled "An act setting up and establishing the methods, processes and proceedings by which a lien may be acquired upon real and personal property, and the same sold and the title thereon conveyed for failure to pay taxes," ratified the 13th day of March, 1933, so as to permit Cleveland County to be exempted from said	

CHAP.	PAGE
act, to extend the time for bringing tax foreclosure suits, and to simplify the method of foreclosing said certificates in Cleveland County	437
306. An act to amend section 1443 of the Consolidated Statutes, relating to the holding of courts in the western division, eleventh district, so as to fix the terms of court for Forsyth County.....	439
307. An act to amend chapter 21 of the Consolidated Statutes 1919 to make more effective the regulation of public utilities.....	440
308. An act to make the provisions of section 1864 of Volume Three of the Consolidated Statutes, relating to depredations of domestic fowls, applicable to Columbus County.....	450
309. An act relating to the use of profane language on the public highways of Gates County.....	451
310. An act relative to damage done by dogs in Surry County.....	451
311. An act to amend section 1443 of the Consolidated Statutes relating to terms of court in Catawba County.....	451
312. An act to amend finance committee substitute bill for Senate Bill number ten, the same being an act to provide a method for the readjustment of the indebtedness of counties and municipalities with creditors and holders of securities, ratified the third day of April, one thousand nine hundred thirty-three	452
313. An act to preserve and make more secure the charter rights of Davidson College in relation to the sale of beer, spiritus frumenti, or other intoxicants.....	453
314. An act to amend an act entitled "An act to allow the counties and other governing agencies to refund tax sale certificates," ratified March 27, 1933, which amendment relates only to Beaufort County	453
315. An act to amend an act entitled "An act to allow the counties and other governing agencies to refund tax sales certificates," ratified March 27, 1933, which amendment relates only to Catawba County	454
316. An act to amend section 1572 of the Consolidated Statutes as applicable to trials in recorders' courts in Henderson County	455
317. An act to amend section 2187 of the Consolidated Statutes relating to the procedure to compel guardians to account. (Also amend chapter 9, section 2, Public Laws 1929.).....	455
318. An act to allow public institutions to repay certain excessive charges made in Cherokee County.....	456
319. An act to provide for and regulate the manufacture, transportation and sale of certain beverages.....	456

CHAP.	PAGE
320. An act to repeal sections 5800, 5820, 5821, 5831, 5835, 5842, 5847, 5851, 5856, 5865, and chapter 56, Private Laws 1925, in so far as they are in conflict with this act, and to require the payment of tuition by all students in State supported institutions of higher learning in North Carolina.....	466
321. An act to amend the Municipal Finance Act of North Carolina and more particularly section two thousand nine hundred and forty-three of the consolidated Statutes as amended.....	468
322. An act to amend two thousand eight hundred and six of Consolidated Statutes of North Carolina so as to authorize cities to fix and collect sewerage service charges.....	468
323. An act to amend House Bill Number 1338 ratified April 21st, 1933, entitled "An act to allow the counties, municipalities, and other governing agencies to refund tax sale certificates.".....	469
324. An act to further regulate the manufacture, sale, inspection and distribution of commercial fertilizer and fertilizer materials in the State of North Carolina and fixing additional requirements governing manufacturers, manipulators, jobbers and dealers; and further provide a penalty for the punishment of violations of the fertilizer laws; to provide for penalties to be paid by manufacturers and manipulators of fertilizers in certain cases; to authorize the Commissioner of Agriculture to collect such penalties; to extend the Commissioner's authority in inspecting fertilizer, and for other purposes.....	470
325. An act to regulate piloting by persons not holding proper license.....	484
326. An act to amend Senate Bill No. 313 passed by the General Assembly and ratified March 20th, 1933, relating to the fee for registering Federal crop liens and Federal chattel mortgages.....	485
327. An act to amend section 6054 of Volume Three of the Consolidated Statutes exempting Avery County from the Primary Law for candidates for county officers.....	485
328. An act to authorize the issuance of script by Currituck County.....	486
329. An act to amend Senate Bill Number 180, entitled "An act to allow the counties, municipalities and other governing agencies to refund tax sales certificates," ratified March 27, 1933, relating to Hertford County.....	487
330. An act to authorize the issuance of general funding and improvement bonds of the State.....	487
331. An act to amend House Bill 221, session 1933, ratified March 3, 1933, entitled "An act to provide for the organization as an agency of the State of North Carolina of the North Carolina State Bar, and for its regulation, powers and government, including the admission of lawyers to practice and their disci-	

CHAP.	PAGE
pline and disbarment," so as to provide for the issuance of license to practice and for the constitution of the board of law examiners	492
332. An act to amend chapter 60, section 38, Public Laws of 1931, relating to the duties of local governing boards	494
333. An act to amend section 1443 of the Consolidated Statutes relative to the courts of Hoke County	494
334. An act to provide for limitation of the net debt of the city of Burlington	495
335. An act providing for the appointment of a court reporter for the second judicial district of North Carolina	495
336. An act to amend section 2015 of the Consolidated Statutes of North Carolina relating to fishing in Roanoke River	497
337. An act to amend chapter 333, Public Laws of 1929, relating to non-resident fur dealers' license	497
338. An act to refund to Mrs. James E. Colton the amount overcharged her for her automobile license tags	498
339. An act to improve the sanitary conditions of the manufacture of bedding	499
340. An act to amend chapter three hundred twenty-five of Public Laws of one thousand nine hundred twenty-nine relating to the certification of pure bred crop seeds in North Carolina	502
341. An act to amend chapter 156, Public Laws of 1921, relating to department for inebriates at the State Hospital at Raleigh, North Carolina	503
342. An act to amend section one of chapter 265 of the Public Laws of 1929 and section 6185 of Consolidated Statutes in order to make provision for the care of the negro feebleminded	503
343. An act to prevent the misbranding of milk or cream	504
344. An act to amend chapter 122, Public Laws of 1927, article 3, section 15, sub-section F, relating to transfer of title and license to motor vehicles as upon inheritance, devise or bequest	504
345. An act to pay Willard R. Cox for State bond stolen from him, provided indemnity is furnished to secure the State of North Carolina against loss	505
346. An act to amend section 1908 Consolidated Statutes of North Carolina pertaining to the leasing of oyster and clam bottoms	506
347. An act supplemental to and amendatory of House Bill No. 158, ratified March 13, 1933, relating to methods of sale of property under tax liens	506

CHAP.	PAGE
348. An act to amend Senate Bill number ten, the same being an act to provide a method for the readjustment of the indebtedness of counties and municipalities with creditors and holders of securities, ratified the third day of April, one thousand nine hundred thirty-three	507
349. An act to amend section 867 of the Consolidated Statutes of 1919 relating to the writ of mandamus and its issuance in cases of counties, cities and other political subdivisions.....	507
350. An act to amend chapter 87, Public Laws of 1921, relating to co-operative organizations, permitting subsidiary organizations, and permitting a limited dealing with products of non-members	508
351. An act to amend Senate Bill 180, Public Laws of 1933, entitled "An act to allow the counties, municipalities and other governing agencies to refund tax sales certificates," ratified the 27th day of March, 1933	509
352. An act to provide for the application of certain funds to indebtedness for care and maintenance of inmates and patients at State hospitals and charitable institutions.....	510
353. An act to amend section 2808 of the Consolidated Statutes of North Carolina relating to municipal light and water plants....	510
354. An act to amend section 1179 of the Consolidated Statutes of North Carolina relating to payment of dividends by corporations and for other purposes.....	511
355. An act to amend chapter 129 of the Consolidated Statutes of North Carolina and acts amendatory thereof in relation to the distribution of State laws, journals, documents, reports and publications to the library of the University of North Carolina	512
356. An act relating to appeals from levies and assessments for taxation of unlisted property.....	513
357. An act to amend the North Carolina Game Law.....	514
358. An act to amend committee substitute for Senate Bill 525, known as the Beverage Control Act of one thousand nine hundred and thirty-three	514
359. An act to amend section 220 (b) Consolidated Statutes of 1919, Vol. 3, as amended, so as to limit the investments of banking corporations in the securities of affiliated or subsidiary corporations	515
360. An act to amend section 16 (a), chapter 122, Public Laws of 1927, to allow dealers to operate wreckers on dealers' license tags	516
361. An act to amend section 1802 of the Consolidated Statutes relating to the competency of testimony of wife against her husband, in criminal prosecutions for the abandonment and non-support of children	516

CHAP.	PAGE
362. An act to amend chapter two hundred seventy-three of the Public Laws of one thousand nine hundred twenty-nine, relating to the punishment of makers of worthless checks by adding Franklin County after the words Hyde County.....	516
363. An act to amend section 962 of the Consolidated Statutes as amended by chapter fifteen of the Public Laws of 1929 by adding another paragraph to said section.....	517
364. An act to amend section 5960 of the Consolidated Statutes relating to absentee voting (applicable only to Graham, Jackson, Rutherford and Swain Counties).....	517
365. An act to amend sections 2694, 2696, 2697, 2699 and 2702 of the Consolidated Statutes relating to public libraries.....	518
366. An act to amend sections twelve hundred and sixty and twelve hundred and seventy-six of the Consolidated Statutes by including Haywood County within the provisions of said sections	521
367. An act to authorize the Commissioner of Banks to pay over certain funds of the Scotland Neck Bank, held by him, for distribution to the depositors of said bank.....	521
368. An act to amend House Bill 451, ratified March 10, 1933, by exempting Caldwell County from the provisions of the act	523
369. An act to prohibit the sale of beer, wine, or other intoxicating liquors within one and one-half miles of Guilford College.....	523
370. An act to prohibit the sale of beer, wine, or other intoxicating liquors within one and one-half miles of Oak Ridge Military Institute	524
371. An act supplemental to House Bill 914, known as "The Machinery Act of 1933," ratified April 3, 1933, relative to the relief of indigent residents of Nash County and the city of Rocky Mount	524
372. An act to amend article IV, section 400 of House Bill number 914 entitled, "An act to provide for the listing and valuing of all property, real, personal and mixed, at its true value in money"	525
373. An act creating an Agricultural and Breeders' Association for the County of McDowell on approval by the voters of said county	525
374. An act to amend section thirty-five (35), chapter sixty (60) Public Laws 1931, to provide a procedure for the adjustment and settlement of valid indebtedness of units of local government when in default	529
375. An act to amend chapter 122 of the Public Laws of 1927, and amendatory acts thereto, particularly chapter 336 of the Public Laws of 1931, so as to change the rates for automobiles, trucks, truck-tractors, trailers, semi-trailers, and busses.....	532

CHAP.	PAGE
376. An act to permit the governing bodies of the various counties, cities, towns, and other units which have funds in failed banks to accept the bonds of said counties, cities, towns, or units in settlement of the claim for said funds or any judgment recovered on account of same.....	540
377. An act to amend Senate Bill one hundred eighty of the session of the General Assembly of one thousand nine hundred thirty-three, so as to exclude Jackson County from the mandatory provisions of said act	541
378. An act to repeal House Bill 752, ratified the 20th day of March, 1933, entitled, "An act to amend chapter 51, Public Laws of 1927, relating to hunting of wild turkeys in Guilford County"	542
379. An act to amend article 22, of chapter 27, of the Consolidated Statutes of North Carolina relating to civil jurisdiction of recorders' courts, with the provisions of this act applying only to the County of Carteret	542
380. An act to provide for the erection of a retaining wall between Waccamaw Lake and the town of Lake Waccamaw.....	545
381. An act to prohibit the sale of light wines and beer within one and one-half miles of Cane Creek church and the Sylvan High School in southern Alamance County.....	546
382. An act to repeal House Bill 233, it being "An act to amend chapter 55 of the Public Laws of 1931, relating to the fees of the clerk of the court of Mitchell County and the salary of the sheriff and treasurer-tax collector of said county; ratified April 7, 1933"	547
383. An act to amend the preamble and the several sections of the Constitution of North Carolina	547
384. An act to promote public health, safety, morals and general welfare by providing for the construction and supervision of safe and sanitary housing for families of low income, and for the sale or rental thereof on reasonable terms; authorizing the incorporation of limited dividend housing companies, and prescribing the powers, rights and duties thereof; creating a State Board of Housing for the purpose of encouraging, approving, assisting, supervising and regulating such activities, prescribing and defining the powers and duties of the board, including supervisory and regulatory powers over limited dividend housing companies engaged in such activities, authorizing the board to fix within certain limits the rentals or purchase price of housing accommodations furnished by limited dividend housing companies	574
385. An act to incorporate the North Carolina State Thrift Society	585

CHAP.	PAGE
386. An act to extend the period for commencement of actions on certain evidences of indebtedness of Carteret County.....	587
387. An act to repeal certain provisions of section 1681 of the Consolidated Statutes, relating to compensation for damages done by dogs in Columbus County	587
388. An act to amend the Tax Foreclosure Act of 1933, known as House Bill No. 158, to exempt from its provisions Alamance County and the municipalities therein	588
389. An act to amend Senate Bill 180, the same being "A bill to be entitled an act to allow the counties, municipalities and other governing agencies to refund tax sales certificates," ratified on the twenty-seventh day of March, 1933, relative to Nash County	589
390. An act to amend article 3, section 2365 of the Consolidated Statutes, relative to removal of tenants in certain cases. (Applicable to Johnston County only.).....	590
391. An act to amend Senate Bill 180, of the session of 1933, entitled "An act to allow the counties, municipalities and other governing agencies to refund tax sales certificates," ratified March 27, 1933, so as to include Union County in section 14 thereof	590
392. An act to create a Building Code Council for North Carolina	591
393. An act to amend Senate Bill Number 313, which is "An act relating to the fees for registering Federal crop liens and Federal chattel mortgages," ratified March 20th, 1933	593
394. An act supplemental to Senate Bill 525 and fixing the period for which license by counties and municipalities to sell beer shall expire	593
395. An act to repeal Senate Bill 367, ratified April 5, 1933, and Senate Bill 525, ratified April 28, 1933, to prohibit the sale of beer in the village of Macon, Warren County, North Carolina	594
396. An act to prohibit the sale of beverages within the corporate limits of Montreat, Mars Hill and the association grounds of the Baptist Assembly at Ridge Crest, in Buncombe County.....	594
397. An act to amend House Bill 158, same being "An act setting up and establishing the methods, processes and proceedings by which a lien may be acquired upon real and personal property, and the same sold and the title thereon conveyed for failure to pay taxes," so as to exempt from its provisions Gaston and Davidson Counties and the municipalities therein, ratified March 13, 1933	595
398. An act to prohibit the sale of beverages within two (2) miles of the administrative building of Campbell College, town of Buie's Creek, Neill's Creek township in Harnett County.....	596

CHAP.	PAGE
399. An act to amend Senate Bill No. 180 Public Laws 1933 relating to refund of tax sales certificates	596
400. An act to provide for competitive bidding for construction or repair work or for the purchase of apparatus, supplies, materials or equipment by the State of North Carolina or the sub-divisions thereof	597
401. An act to amend chapter 120, Public Laws 1929, the same being known as "The Workmen's Compensation Act" so as to provide that employers and employees of electric street railroads may come under the provisions thereof.....	598
402. An act supplemental to and amendatory of Senate Bill 180, it being an act to allow the counties, municipalities, and other governing agencies, to refund tax sales certificates, and ratified March 27, 1933, this act to apply only to Alamance County and municipalities therein	599
403. An act to provide for the calling of a convention of the people of North Carolina for the purpose of considering the proposed amendment to the Constitution of the United States repealing the Eighteenth Amendment.....	600
404. An act to amend chapter 169 of the Public Laws of 1923 relating to the terms of court in Davidson County.....	607
405. An act to repeal chapter 17 of the Public Laws of 1931 being an act to amend section 1608(F), Volume Three of the Consolidated Statutes, relating to the General County Court of Caswell County	608
406. An act to amend the law regulating the sale of alcoholic beverages near Guilford College.....	608
407. An act to amend the Tax Foreclosure Act of 1933, known as House Bill No. 158, to exempt from its provisions Guilford County and the municipalities therein.....	609
408. An act to provide for the merger or consolidation of two or more charitable, educational, social, ancestral, historical, penal or reformatory corporations not under the patronage and control of the State	610
409. An act to amend section 1443 of Volume Three of the Consolidated Statutes as amended by chapter 123, Public Laws of 1929, providing an additional term of court for Northampton County	612
410. An act to amend chapter 249, Public Laws 1931, relating to the extension of special assessments.....	612
411. An act to fix the status of certain acreage made by intra-coastal waterway dredging operations.....	613

CHAP.	PAGE
412. An act to legalize the probate of corporations taken prior to the first day of January, 1918.....	614
413. An act to amend the Consolidated Statutes of North Carolina, section 1443, relating to the Superior Courts of North Carolina.....	615
414. An act to amend chapter 64 Public Laws of 1931 to withdraw Edgecombe County from the operating provision of said act.....	615
415. An act to amend chapter 126 Public Laws 1931 to withdraw Edgecombe County from the operating provision of said act.....	615
416. An act to exempt the town of Bakersville, Mitchell County, from the provisions of Senate Bill number 367 relating to the sale of beer, spiritus frumenti, or other intoxicants.....	616
417. An act to prohibit the sale of beer and light wines in the village of Elon College in Alamance County, North Carolina.....	616
418. An act to repeal any and all statutes, laws and clauses of laws imposing civil or criminal liability upon the members of the governing bodies of local units for failure to vote for or levy certain taxes.....	617
419. An act creating a commission to consider the relief of Haywood and Swain Counties by reason of their losses by the establishment of the Great Smoky Mountains National National Park.....	617
420. An act to amend House Bill 158, ratified March 13, 1933, being an act setting up and establishing the methods, processes, and proceedings by which a lien may be acquired upon real and personal property and the same sold and the title thereon conveyed for failure to pay taxes so as to provide an alternative method of notification.....	619
421. An act to appoint certain members of the boards of education of the respective counties of North Carolina, fix their terms of office, and limit compensation at State expense.....	620
422. An act to amend the North Carolina Game Law.....	624
423. An act to amend House Bill 1464, being "An act to amend Senate Bill 180, the same being 'A bill to be entitled an act to allow the counties, municipalities and other governing agencies to refund tax sales certificates,' ratified on the twenty-seventh day of March, 1933, relative to Nash County".....	627
424. An act to amend Senate Bill 180, Public Laws of 1933, entitled "An act to allow counties, municipalities and other governing agencies to refund tax sales certificates," ratified the 27th day of March, 1933.....	628
425. An act to amend House Bill 158, being "An act setting up and establishing methods, processes and proceedings by which a lien may be acquired upon real and personal property, and the same sold and the title thereon conveyed for failure to pay taxes," ratified March 13, 1933.....	628

CHAP.	PAGE
426. An act to exempt Granville County from the provisions of House Bill 660, ratified April 10, 1933, relating to application of fees in criminal cases to the payment of taxes.....	629
427. An act to amend the Tax Foreclosure Act of 1933, known as House Bill No. 158; to amend Tax Sales Certificates Refunding Act of 1933, known as Senate Bill No. 180; and to exempt from the provisions of each of said acts Mecklenburg County and the municipalities therein; and to amend Delinquent Tax-payers Act of Mecklenburg County, known as Senate Bill No. 175	629
428. An act to amend chapter 143 Public Laws of 1931, allowing hunting and killing of foxes at any time in Henderson County	631
429. An act to amend Senate Bill 313, relating to the fees for registering Federal crop liens and Federal chattel mortgages, which was ratified March 20, 1933, by exempting Stokes County from the operation of said act.....	631
430. An act to amend chapter 198 being "An act to provide licenses for the artificial propagation of fish in North Carolina" Public Laws, session 1929	632
431. An act to amend chapter 169, Public Laws 1921, relating to sanitary conditions in creameries, ice cream, butter and cheese factories	632
432. An act to amend chapter 149 of the Public Laws of 1927, which chapter is known as the Capital Issues Law, relating to the regulation of the sale of securities within the State of North Carolina	633
433. An act to amend section 1891 of the Consolidated Statutes as amended by chapter 168, Public Laws 1925, relating to licenses for fyke nets and motor boats.....	634
434. An act to amend section 4428 of the Consolidated Statutes of North Carolina, relating to lotteries.....	634
435. An act to regulate the fees for filing and docketing transcripts of judgments in the several counties of the State.....	635
436. An act to allow counties and other units to invest in bonds of their said unit notwithstanding the fact that they have been in default in payment of principal and interest of bonded indebtedness	635
437. An act relating to the fees for issuing certificates of encumbrances as required for crop liens and Federal chattel mortgages	636
438. An act to amend section 1970 of the Consolidated Statutes of North Carolina relating to Sunday fishing.....	636
439. An act to permit old documents to be recorded where official seal of officer has not been affixed.....	637

CHAP.	PAGE
440. An act to amend chapter 136, Public Laws 1927, known as the Bus Law	637
441. An act to amend chapter 261 of the Public Laws of 1931, giving the Advisory Budget Commission authority to make rules and regulations governing the operation of the Division of Pur- chase and Contract	638
442. An act to amend chapter 110, article 6, of the Consolidated Statutes, relating to chiropractic	639
443. An act to clarify acts of the General Assembly of one thousand nine hundred thirty-three containing references to, and amend- ments of the North Carolina Code.....	640
444. An act to amend Senate Bill 525 relating to application for license to sell beer	640
445. An act to raise revenue.....	641
446. An act to clarify and/or amend the Appropriations Act of 1933, House Bill 125, and to authorize certain transfers and allotments under certain appropriations under chapter 429 of the Public Laws of 1931	796
447. An act to amend House Bill number 125, being the appropri- ation bill for the State's departments, bureaus, institutions, and agencies, and for other purposes, etc.	797
448. An act to amend chapter 120 of Public Laws of 1929 exempt- ing sawmills and logging operators with less than fifteen em- ployees from the provisions of the Workmen's Compensation Act	797
449. An act to amend chapter 120, Public Laws of 1929, the same being known as "The Workmen's Compensation Act," relating to settlements in cases involving third parties and to the filing of claims	798
450. An act to protect the citizens of North Carolina in the use and enjoyment of certain public waters in Carteret County.....	800
451. An act to establish banking facilities for small towns in North Carolina	801
452. An act supplemental to an act setting up and establishing the methods, processes and proceedings by which a lien may be acquired upon real and personal property, and the same sold and the title thereon conveyed for failure to pay taxes, ratified March 13, 1933	802
453. An act to amend chapter one hundred eighteen of the Consoli- dated Statutes of North Carolina relating to the adminis- tration of the public health law so as to make further pro- visions for the creation and maintenance of sanitary districts, and policing the same	802

CHAP.	PAGE
454. An act to prohibit the sale of beer or other alcoholic beverage within one and one-half miles of the Quaker Children's Home in Moore County (applicable also to Wingate Junior College in Union County)	805
455. An act to prohibit the sale of beer or other alcoholic beverage in Stumpy Point voting precinct, Dare County	805
456. An act to amend chapter one hundred ninety-six of the Public Laws of 1913 and to repeal chapter eighty-seven of the Public Laws of 1913 relating to terms of court in Chowan and Beaufort Counties	806
457. An act to amend House Bill 158, ratified March 13th, 1933, same being "An act setting up and establishing methods, processes and proceedings by which a lien may be acquired upon real and personal property, and the same sold and the title thereon conveyed for failure to pay taxes," so as to exempt from the provisions thereof Granville County and municipalities therein	806
458. An act to amend chapter 273, Public Laws 1929, relating to the jurisdiction of Justices of the Peace to try certain criminal cases involving worthless checks, placing the counties of Swain, Clay, Graham, Macon, Cherokee, Greene and Scotland under the provisions of said act	808
459. An act to amend Senate Bill 180, now chapter 181, Public Laws 1933, entitled "An Act to allow the counties, municipalities and other governing agencies to refund tax sales certificates," relating to costs in tax sales in Johnston County	808
460. An act to amend House Bill 158 and House Bill 180 to exempt Dare County and the municipalities therein from the provisions of said acts	809
461. An act to permit the deposit of moneys of the State, county, city, town, or political subdivision of the State, in certain qualified banks, without the deposit by such banks of depository bonds or security	809
462. An act to amend House Bill number one hundred and fifty-eight, being "An Act setting up and establishing the methods, processes and proceedings by which a lien may be acquired upon real and personal property, and the same sold and the title thereon conveyed for failure to pay taxes," ratified March the thirteenth, one thousand nine hundred and thirty-three	811
463. An act to authorize and direct the State Highway Commission, as soon as practical, to prepare, condition and make passable the Turn Pike Road connecting the settlements in Washington County and Beaufort County	811

CHAP.	PAGE
464. An act to amend the textbook commission law for North Carolina and to provide for greater economy and efficiency for the adoption and use of the textbooks in the schools of North Carolina	812
465. An act to amend section 5168(d), volume III, of the Consolidated Statutes relative to County Boards of Pensions.....	814
466. An act to amend section 5337 of the Consolidated Statutes in regard to appointing drainage commissioners for Davidson Creek Drainage District in Iredell County	814
467. An act for the protection of buyers and sellers of leaf tobacco..	815
468. An act to amend House Bill 158, same being "An Act setting up and establishing the methods, processes and proceedings by which a lien may be acquired upon real and personal property, and the same sold and the title thereon conveyed for failure to pay taxes," ratified March 13, 1933.....	816
469. An act to amend an act ratified January 27th, 1933, entitled "An Act to expedite the trial of criminal cases and to dispense with jury trial therein".....	817
470. An act to amend House Bill 158, being "An Act setting up and establishing methods, processes and proceedings by which a lien may be acquired upon real and personal property, and the same sold and the title thereon conveyed for failure to pay taxes," ratified March 13, 1933	817
471. An act to amend Senate Bill 180, being "An Act to allow the counties, municipalities, and other governing agencies to refund tax sales certificates," ratified March 27, 1933	818
472. An act to prohibit the beverages mentioned in the "Beverage Control Act" of 1933 from being sold within one mile of Pelham M. E. Church, South, in Caswell County.....	818
473. An act regulating the purchase and character of the fuel for use in the rural public schools of North Carolina.....	819
474. An act to amend chapter 120, Public Laws of 1929, the same being known as the Workmen's Compensation Act	820
475. An act to prohibit the manufacture or sale of beer or wine in Frenches Creek Township, Bladen County.....	821
476. An act to place the names of certain Confederate soldiers and widows of Confederate soldiers on the pension list.....	821
477. An act to repeal certain provisions of section 1681 of the Consolidated Statutes, relating to compensation for damages done by dogs in Duplin County	823
478. An act relating to terms of Superior Court of Yancey County..	823
479. An act supplemental to an act relating to the fees for registering Federal crop liens and Federal chattel mortgages, being Senate Bill 313, ratified March 20, 1933, as amended....	824

CHAP.	PAGE
480. An act to repeal sections 3401 and 3402 of article 6, chapter 66 of the Consolidated Statutes of North Carolina, relating to fees for seizure of stills	824
481. An act to provide for instruction in thrift and saving in the public schools of the State	825
482. An act to amend section two thousand five hundred ninety-one (2591) of the North Carolina code of 1927, relating to reopening judicial sales under execution	825
483. An act to promote orderly liquidation of closed and insolvent banks in the State of North Carolina	826
484. An act to repeal chapter three hundred and twenty-two of the Public Laws of one thousand nine hundred and thirty-one so as to restrict motor vehicle trains to a combination of not more than two vehicles	826
485. An act to include Polk County in certain agricultural tenancy laws	827
486. An act to provide for the payment of certain parts of the costs in settlement by delinquent taxpayers in Columbus County, under Senate Bill 180, chapter 181, Public Laws 1933	827
487. An act to amend House Bill 158, ratified March 13, 1933, and known as "the tax foreclosure act of one thousand nine hundred and thirty-three" as the same relates to Columbus County	828
488. An act to appoint Justices of the Peace for the several counties of North Carolina	829
489. An act to extend the provisions of section three thousand five hundred thirty-six, section three thousand five hundred thirty-seven, section three thousand five hundred thirty-eight, and section three thousand five hundred thirty-nine of the Consolidated Statutes of North Carolina to motor busses operated by common carriers for hire	852
490. An act to provide for admission into the Stonewall Jackson Training School and Samarcand Manor of delinquent boys and girls of the Cherokee Indian race, of Robeson County	853
491. An act supplemental to and amendatory of Senate Bill 238, entitled, "A bill to be entitled an act to transfer the State Highway Patrol from the Highway Department to the Department of Revenue and to require said patrol to perform other and additional duties to those prescribed by the acts of 1929, chapter 218, and the act of 1931, chapter 381; and to transfer the illuminating oil, gas and lubricating oil, inspection division, to the Department of Revenue and place upon the Commissioner of Revenue the duties and functions now performed by the Board of Agriculture and to authorize and require the Highway Patrol under the direction of the Department of	

CHAP.	PAGE
Revenue to perform the duties of inspectors for such department: and to limit the number of motor vehicle inspectors," ratified April fifteenth, 1933, it being an act, transferring the illuminating oil, gas and lubricating oil, inspection division, to the Department of Revenue, etc.....	854
492. An act to amend chapter one hundred and ten (110), article four (4), of Consolidated Statutes of nineteen nineteen (1919), relating to the practice of optometry.....	855
493. An act to amend section 2583 of the Consolidated Statutes of one thousand nine hundred nineteen, Volume One.....	856
494. An act prescribing the manner of advertisement and sale of school property	856
495. An act supplemental to Senate Bill No. 55 the same being an act to amend section 3893 of the Consolidated Statutes of North Carolina, relating to fees of witnesses.....	857
496. An act exempting Pitt County from certain sections of House Bill No. 158, passed by the 1933 session of the General Assembly	857
497. An act to aid public school teachers in securing, raising and renewing their certificates	858
498. An act to amend chapter 86 of the Public Laws of North Carolina, session of 1925, authorizing and empowering administrators, executors or collectors of a decedent's estate to renew obligations	858
499. An act to amend House Bill No. 1154, Public Laws of one thousand nine hundred and thirty-three, entitled "An act to provide for the reorganization of banks in North Carolina," so as to provide for the transfer of trust business in connection with the reorganization of national banks.....	859
500. An act relating to funding and refunding bonds of counties, municipalities and other governmental units.....	859
501. An act to amend House Bill 660, same being entitled "An act to require the fees for which a county is liable under article 5, chapter 23, Consolidated Statutes, to be applied upon the payment of taxes," ratified April 10, 1933, so as to exempt Wilson County from the provisions of said act.....	860
502. An act to repeal House Bill number 1297, entitled, "An act to amend Senate Bill number 180 of the session of the General Assembly of 1933, so as to exclude Jackson County from the mandatory provisions of said act," ratified May 5th, 1933.....	860
503. An act to amend the Revenue Act with relation to absorption of the tax on motion pictures	861
504. An act relative to drainage assessments	861

CHAP.	PAGE
505. An act to repeal House Bill No. 1628, of the present session of the General Assembly, ratified May 12, 1933, and to amend Senate Bill 180, of the present session of the General Assembly, ratified February 13, 1933	862
506. An act to amend section 25 of chapter 120 of the Public Laws of 1929, relating to choice of personal physician	862
507. An act to amend the Machinery and Revenue Acts enacted at this session of the General Assembly	863
508. An act to define the limits of the village of Yanceyville in the County of Caswell, and to prescribe the limits in said village in which beer and other beverages mentioned in the "Beverage Control Act of 1933" may be sold	863
509. An act supplemental to and amendatory of House Bill number 120, entitled "An act to raise revenue," passed and ordered enrolled, May 11th, 1933	864
510. An act to appoint S. M. Boyette, D. P. Spell and N. H. Barber justices of the peace in Johnston County	865
511. An act creating an agricultural and breeders' association for the County of Pasquotank on approval by the voters of said county	865
512. An act to prohibit the sale of beer or other alcoholic beverages within one-half mile of any church building in the village of Worthville, Randolph County	869
513. An act to exempt drainage districts in Pitt County from operation of certain sections of Senate Bill No. 180, passed by the 1933 session of the General Assembly, relating to tax liens	869
514. An act to amend Senate Bill 313, relating to the fees for registering Federal crop liens and Federal chattel mortgages, which was ratified March 20, 1933, by exempting Surry County from the operation of said act	870
515. An act to appoint justices of the peace for Pitt County	870
516. An act to preserve the recreational advantages of the State lakes	870
517. An act to authorize the State Highway Commission to designate certain roads as light traffic roads	872
518. An act to repeal Senate Bill No. 476, ratified April 24, 1933, entitled "An act that the sale of lime produced by convict labor be confined to the various State departments and its sub-divisions"	873
519. An act to supplement the appropriation made to the Corporation Commission and/or the Public Utility Commissioner	873
520. An act to amend House Bill 1232, being an act to appoint justices of peace in the several counties in North Carolina	874
521. An act to repeal House Bill 1560, entitled a joint resolution making the chickadee the official bird of the State	875

CHAP.		PAGE
522.	An act to provide for regulations so as to prohibit unfair trade practices in the administration of the General Retail Sales Tax Law	875
523.	An act to transfer the Division of Weights and Measures to the Department of Revenue and for other purposes.....	876
524.	An act authorizing the director of the budget to use certain unencumbered balances existing under the appropriations of 1931 to discharge interest obligations incurred in operation of public schools	877
525.	An act to amend section one thousand three hundred thirty-four of the Consolidated Statutes in regard to the publication of annual statement of claims and revenues in Hertford County	878
526.	An act to amend section 1681 of the Consolidated Statutes of North Carolina so as to exempt Moore County from provision for payment for damages done by dogs.....	878
527.	An act to authorize the State Superintendent of Public Instruction to pay from the tax reduction fund the balance due certain school teachers in Wilkes County on salaries for the school year 1931-1932	879
528.	An act to amend section 3481 of the Consolidated Statutes of North Carolina by conferring upon the Corporation Commission or its successor the power to authorize the cessation of passenger service upon railroads where the convenience and necessity of the traveling public do not require the running of passenger trains	880
529.	An act to limit the time in which actions may be maintained to recover deficiency judgments after the foreclosure of mortgages and deeds of trust on real estate	880
530.	An act to amend section 3337 of the Consolidated Statutes pertaining to acknowledgment before justices of the peace where clerk's certificates or order of registration defective, applicable only to the counties of Clay and Buncombe.....	881
531.	An act to amend chapter 103, Public Laws 1929, relating to the punishment for obtaining entertainment at hotels and boarding houses without paying therefor.....	882
532.	An act to amend chapter two hundred sixty of the Public Laws of North Carolina, session of one thousand nine hundred thirty-one, and chapter two hundred four of the Public Laws of North Carolina, session of one thousand nine hundred twenty-nine, relating to tax sales	882
533.	An act to amend an act ratified on the 5th day of May, one thousand nine hundred thirty-three, the same being entitled "An act to amend chapter one hundred twenty-two of the Public Laws of one thousand nine hundred twenty-seven, and	

CHAP.		PAGE
	amendatory acts thereto, particularly chapter three hundred thirty-six of the Public Laws of one thousand nine hundred thirty-one, so as to change the rates for automobiles, trucks, truck tractors, trailers, semi-trailers and busses," and being committee substitute for House Bill No. four hundred forty-six	883
534.	An act to authorize the director of the Division of Purchase and Contract to exchange the automobile now owned by the State of North Carolina and allotted to the Governor for another automobile whenever in his judgment same is necessary.....	884
535.	An act to prevent fraud and deception in the sale of rebuilt electric storage batteries and prescribing penalties for violation thereof	885
536.	An act to amend Senate Bill number 180 entitled, "An act to allow the counties, municipalities and other governing agencies to refund tax sale certificates," ratified March 27, 1933.....	885
537.	An act to regulate the distribution of public funds and collect license fees in certain counties in North Carolina.....	886
538.	An act to amend Senate Bill 318, being "An act to improve the sanitary conditions of the manufacture of bedding," ratified May 3rd, 1933, so as to exempt Edgecombe, Wilson and Lenoir Counties	887
539.	An act supplemental to and amendatory of House Bill No. 1232, it being, "An act to appoint justices of the peace for the several counties of North Carolina," ordered enrolled May 13, 1933	887
540.	An act to allow persons in Cherokee, Haywood, Henderson, Jackson, Macon, Rutherford and Transylvania Counties to come under the provisions of House Bill number 1321 of the 1933 session of the General Assembly of North Carolina relating to bank deposits and the payment of debts and other obligations	888
541.	An act to amend Senate Bill No. 589, relating to closed banks in certain counties	889
542.	An act to prevent kidnapping in the State of North Carolina, and fixing the penatly for kidnapping a human being.....	890
543.	An act to amend section 162 of the Budget Revenue Bill of 1933, concerning the chain store tax covering departments in a department store	890
544.	An act to consolidate under the motor vehicle bureau in the Department of Revenue all activities of the State relating to the registration and licensing of motor vehicles, the inspection of gasoline and other petroleum products, the collection of gasoline taxes, and the enforcement of the motor vehicle laws	891
545.	An act creating an agricultural and breeders' association for the County of Rowan on approval by the voters of said county.....	896

CHAP.	PAGE
546. An act to amend section 218 (c) of Volume 3, of the Consolidated Statutes as amended by chapter one hundred thirteen, Public Laws of one thousand nine hundred twenty-seven, relating to unclaimed deposits in closed banks	900
547. An act to amend section one thousand six hundred eighty-one of the Consolidated Statutes of North Carolina, relating to payment of damages for injury to person or property by dogs	901
548. An act to amend Senate Bill No. 180, Public Laws, 1933, ratified on the 27th day of March, 1933, being an act to allow the counties, municipalities and other governing agencies to refund tax sales certificates	902
549. An act to amend chapter 78 of the Consolidated Statutes of North Carolina so as to authorize the investment of trust funds in building and loan associations.....	902
550. An act to regulate and provide for the inspection, grading and testing of milk and to provide standards for the same.....	903
551. An act to provide for certification of fertilizer laboratories	904
552. An act to repeal an act "To provide for competitive bidding for construction or repair work or for the purchase of apparatus, supplies, materials or equipment by the State of North Carolina or the subdivisions thereof," enrolled and ratified May 9, 1933	905
553. An act to supplement and amend the public Laws of 1933, known as the "Omnibus Act" appointing justices of the peace relating to Durham County	905
554. An act directing the disposition of that portion of money which remains of a fund heretofore turned over by the United States Government to the State of North Carolina for payment to veterans of the Spanish-American War from time of their call to duty in 1898 until their muster into service of the United States—by payment of interest to the department of North Carolina United Spanish War veterans.....	906
555. An act safeguarding life and property by prohibiting the sale, disposal of by gift or as premiums of certain electrical materials, devices, appliances and equipment unless such electrical materials, devices, appliances and equipment are in conformity with approved methods of construction for safety to life and property	907
556. An act to amend House Bill 158, ratified March 13th, 1933, and known as "The Tax Foreclosure Act of 1933," as the same relates to Nash County.....	909
557. An act relative to the holding of elections in the County of Ashe	910
558. An act supplemental to and amendatory of Senate Bill 525, it being "An act to provide for and regulate the manufacture, transportation and sale of certain beverages," ratified April 28, 1933	911

CHAP.	PAGE
559. An act to release and remit tax penalties heretofore imposed by the County of Rowan and all municipalities in said county. (Applicable also to Alexander, Ashe, Avery, Beaufort, Bertie, Bladen, Buncombe, Camden, Carteret, Caswell, Catawba, Chatham, Cherokee, Chowan, Clay, Columbus, Craven, Cumberland, Currituck, Davie, Duplin, Durham, Franklin, Gates, Greene, Harnett, Haywood, Hertford, Hoke, Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, Macon, Madison, McDowell, Moore, New Hanover, Onslow, Pamlico, Pasquotank, Perquimans, Person, Pitt, Robeson, Scotland, Stanly, Stokes, Surry, Swain, Transylvania, Tyrrell, Vance, Wake, Warren, Wayne, Wilkes, Yadkin, Yancey Counties.)	913
560. An act to repeal House Bill 158, Public Laws of 1933, being "An act setting up and establishing the methods, processes, and proceedings by which a lien may be acquired upon real and personal property and the same sold and the title thereon conveyed for failure to pay taxes".....	914
561. An act to amend chapter 116, Public Laws of 1919, as to Pitt County	916
562. An act to promote efficiency in the organization and economy in the administration of the public schools of the State; to provide for the operation of a uniform system of schools in the whole of the State, for a term of eight months, without the levy of any ad valorem tax therefor.....	916
563. An act creating an agricultural and breeders' association for the counties of New Hanover and Haywood on the approval by the voters of said counties, and to permit horse racing therein	932
564. An act to preserve and make more secure the charter rights of Wake Forest College in relation to the sale of beer, spirituous fermenti or other intoxicants	935
565. An act to amend chapter 29 of the Private Laws of 1929, it being an act to incorporate Salem Methodist Church of Stanly County, North Carolina	936
566. An act relating to funding and refunding bonds of Guilford County	936
567. An act to regulate the time limit for liquidation of defunct banks in Rutherford County	937
568. An act to provide for the organization, incorporation and operation of cash depositories in the County of Guilford.....	937
569. An act for the relief of taxpayers of Pender County.....	939
570. An act to validate the official acts performed between April 1st, 1933, and May 12th, 1933, by justices of the peace appointed in the Omnibus Bill ratified May 12th, 1933.....	940

CAPTIONS

OF THE

RESOLUTIONS

SESSION 1933

NO.		PAGE
1.	A joint resolution ratifying a proposed amendment to the Constitution of the United States of America, fixing commencement of the terms of the President and Vice-President, and members of Congress	941
2.	Joint resolution informing his excellency, the Governor, that the General Assembly is organized and ready to proceed with public business	943
3.	Joint resolution relative to the inauguration of Governor-elect and other State officers	943
4.	Joint resolution inviting the Honorable Franklin D. Roosevelt, President-elect, to address a joint session of the General Assembly	944
5.	A joint resolution providing for a joint session of the House of Representatives and the Senate of the State of North Carolina for the purposes of the inauguration of the Governor of North Carolina and other State officers	944
6.	Joint resolution of respect upon the death of Honorable Calvin Coolidge	945
7.	Joint resolution to authorize and provide for the printing of the Governor's message to the General Assembly.....	945
8.	A joint resolution of the General Assembly of North Carolina providing for a balanced budget and requiring the committee on finance and the committee on appropriations to make their report embodying the appropriating for the biennium 1933 to 1935 and the committee on finance to make its report upon a revenue and machinery act sufficient to meet the expenses of the State for such biennium, both of such committees to report to the General Assembly by or before the sixth day of February, 1933	946
9.	A joint resolution of the General Assembly of North Carolina for the purpose of ascertaining the status of the affairs of the revenue department, and the amount of the outstanding unpaid checks and obligations given said department in payment of taxes and sums due the State of North Carolina.....	947
10.	Joint resolution inviting attendance at the presentation of the portrait of Nathan O'Berry, late treasurer of the State of North Carolina	948

CAPTIONS OF THE RESOLUTIONS

li

NO.	PAGE
11. Joint resolution providing for the celebration of the centennial of the laying of the cornerstone of the North Carolina State Capitol	948
12. A joint resolution for the appointment of a committee to attend the Interstate Conference of Legislators at Washington, D. C., on February 3, 1933	949
13. A joint resolution appointing a committee from the House of Representatives and the Senate for the purpose of examining into the different departments of the State and cutting salaries of all officers and employees, and making recommendations to the General Assembly on or before February 15, 1933	951
14. Joint resolution concerning former Lieutenant-Governor Richard Tillman Fountain	951
15. Joint resolution of the House of Representatives and the Senate requiring T. A. Wilson, Industrial Commissioner, to furnish information relating to the cost of preparing and mailing letter of January 23, 1933, signed by him seeking to create propaganda against the abolition of our Industrial Commission	952
16. Joint resolution requesting that all joint land banks and others holding mortgages or deeds of trust declare a moratorium until November 1, 1934, on all principal payments where interest and taxes are paid	953
17. Proposed joint resolution for consideration of the North Carolina State Legislature	953
18. A joint resolution requesting Congress to refrain from a further invasion of sources of taxation heretofore enjoyed by the States, and that the Congress balance its budget without further increase in the tax levies	954
19. Joint resolution endorsing the Honorable Mrs. Lillie Morehead Mebane, as Minister to the Court of Sweden	956
20. A joint resolution designating the State Laboratory of Hygiene building as "The Clarence A. Shore State Laboratory of Hygiene building"	957
21. Joint resolution setting aside the week of March 5th-11th, 1933, as National Business Women's Week	957
22. Joint resolution commending Congressmen E. W. Pou for his patriotic speech advocating plenary power be given President-elect Roosevelt to reduce governmental costs	958
23. A joint resolution of the General Assembly of North Carolina approving the purposes of the Century of Progress Exposition to be held at Chicago from June first to November, 1933, and to authorize the participation of the State of North Carolina therein and to call upon the people of the State for moral and financial coöperation	959
24. Joint resolution inviting the Governor to address the General Assembly	960

NO.	PAGE
25. A joint resolution of the North Carolina Senate, the House of Representatives concurring, commending President Roosevelt for his economy program and the national House of Representatives for their promptness in approving said program and urging the immediate passage of the economy measure by the United States Senate	961
26. A joint resolution to pay the expenses of the committee from the Senate and the House of Representatives visiting the Caswell Training School, Kinston, North Carolina	961
27. Joint resolution of the General Assembly of North Carolina relating to the relief of the Counties of Haywood and Swain in the State of North Carolina by reason of their loss in taxable valuation by the establishment of the Great Smoky Mountains National Park	962
28. A joint resolution to pay the expenses of the joint sub-committee visiting the Western Carolina Teachers' College, the Appalachian State Teachers' College and the East Carolina Teachers' College	964
29. A joint resolution to pay the expenses of the committee from the Senate and the House of Representatives visiting the State Hospitals at Goldsboro and Morganton	965
30. A joint resolution instructing the Secretary of State to have printed one thousand (1000) copies of House Bill No. 158, and to instruct the Local Government Commission to distribute same to the chairmen of the Board of County Commissioners of the several counties of the State	965
31. A joint resolution requesting the advisory opinion of the Chief Justice and the Associate Justices of the Supreme Court upon Senate Bill 320 and House Bill 879 providing for the calling of a convention of the people of this State to pass upon the proposed amendment to the Constitution of the United States repealing the Eighteenth Amendment	966
32. A joint resolution by the General Assembly of North Carolina relating to the development of Fort Macon State Park and vicinity, making the same more accessible, and providing for the relief of unemployment under the act of Congress.....	968
33. A joint resolution adopted by the General Assembly of North Carolina relating to the development of Mount Mitchell State Park and making the same more accessible to the public and providing for the relief of unemployment under an act of Congress	970
34. Joint resolution of the General Assembly of North Carolina, relative to the Honorable Josephus Daniels, Ambassador Extraordinary and Minister Plenipotentiary of the United States to the Republic of Mexico	971

CAPTIONS OF THE RESOLUTIONS

liii

NO.	PAGE
35. A joint resolution instructing the Secretary of State to have printed one thousand (1000) copies of Senate Bill 180, and House Bill 914, and to instruct the Local Government Commission to distribute same to the chairmen of the Board of County Commissioners of the several counties of the State	972
36. Joint resolution to have twenty-five hundred additional copies of House Bill 914 known as, "The Machinery Act," printed	972
37. A joint resolution endorsing the proposal of President Roosevelt to develop a vast national laboratory in which to combine agricultural development, flood control, power development, and the reclamation of the forests in the valley of the Tennessee River and its tributaries	973
38. Joint resolution to provide for the appointment of a commission to study the causes of unemployment, and to analyze the practicability of unemployment insurance as a preventative of the suffering which unemployment causes	974
39. A joint resolution directing the Secretary of State to furnish the registers of deeds in the various counties certified copies of Senate Bill three hundred and thirteen relating to fees for registering Federal crop liens and Federal chattel mortgages	975
40. A joint resolution to pay the expenses of the committee from the Senate and House of Representatives visiting the State School for the Deaf at Morganton	975
41. A joint resolution relating to connection of the State highway system with Roanoke Island	976
42. Joint resolution commending Walter Murphy to the new national administration	977
43. Joint resolution to provide for the printing of the Revenue Bill submitted to the General Assembly by the finance committees	977
44. A joint resolution requesting the advisory opinion of the Chief Justice and Associate Justices of the Supreme Court upon House Bill 879, providing for the calling of a convention of the people of North Carolina, for the purpose of considering the proposed amendment to the Constitution of the United States, repealing the Eighteenth Amendment	978
45. Joint resolution requesting Congress to maintain the regional offices of the United States Veterans Administration	979
46. Joint resolution to have printed ten thousand copies of Senate Bill No. 525, it being "An act to provide for and regulate the manufacture, transportation, and sale of certain beverages"....	980
47. Joint resolution providing for the acceptance of a memorial to Governor Burke and to provide for the transportation and erection of the same	980
48. A joint resolution of the Senate and House of Representatives of North Carolina providing for funding of the deficit now outstanding in North Carolina	981

NO.	PAGE
49. Joint resolution concerning Honorable J. R. Baggett.....	982
50. A joint resolution directing the Secretary of the State to send a copy of House Bill number 15 to each of the registers of deeds of the several counties of the State	983
51. Joint resolution making the chickadee the official bird of North Carolina	984
52. Joint resolution appointing Mrs. Robert Cabell a member of the Bennett Place Memorial Commission to succeed her mother, the late Mrs. Sallie Tate Morgan	984
53. A joint resolution calling a joint meeting of the Senate and House of Representatives to elect trustees of the University of North Carolina	985
54. Joint resolution petitioning the President of the United States to authorize the employment of funds and labor designated in the Reforestation Act for use on private lands for the public benefit in North Carolina	985
55. Joint resolution to provide for payment of cost of printing com- mittee substitute for House Bill 120, "A bill to be entitled an act to raise revenue"	986
56. Joint resolution appointing S. M. Gattis and Archibald Hender- son, members of the Durham-Orange Historical Society.....	986
57. A joint resolution to encourage the celebration of the three hun- dred and fiftieth anniversary of the founding of an English settlement on Roanoke Island	987
58. Joint resolution authorizing the Secretary of State to call into his assistance clerks from such departments of State as he may deem proper to work in the enrolling office after office hours of the different departments	988
59. A joint resolution authorizing the printing of Senate Bill 333, ratified May 8th, 1933, the same being "An act to amend the preamble and the several sections of the Constitution of North Carolina"	988
60. Joint resolution to authorize the State Highway Commission to vest in the United States Government title to bridge and its abutments on Route ninety-one across Wilkerson's Creek in Hyde County	989
61. Joint resolution directing the Secretary of State to have the enrolled and ratified acts and resolutions of the General Assem- bly of 1931 and 1933 bound in usual form	990
62. Joint resolution by the General Assembly of North Carolina pro- viding for adjournment on Monday, May 15, 1933	990
63. Joint resolution for the relief of Henry Atwater	991
64. Joint resolution by the Senate and House of Representatives to provide for printing the committee substitute for Senate Bill 156, known as the School Machinery Bill.....	991

CONSTITUTION OF THE STATE OF NORTH CAROLINA

PREAMBLE

We, the people of the State of North Carolina, grateful to Almighty God, the Sovereign Ruler of Nations, for the preservation of the American Union, and the existence of our civil, political and religious liberties, and acknowledging our dependence upon Him for the continuance of those blessings to us and our posterity, do for the more certain security thereof, and for the better government of this State, ordain and establish this Constitution:

Preamble.

ARTICLE I

DECLARATION OF RIGHTS

That the great, general and essential principles of liberty, and free government may be recognized and established, and that the relations of this State to the Union and Government of the United States, and those of the people of this State to the rest of the American people, may be defined and affirmed, we do declare:

SECTION 1. *The equality and rights of men.* That we hold it to be self-evident that all men are created equal; that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, the enjoyment of the fruits of their own labor, and the pursuit of happiness.

The equality and rights of men.

SEC. 2. *Political power and government.* That all political power is vested in, and derived from, the people; all government of right originates from the people, is founded upon their will only, and is instituted solely for the good of the whole.

Political power and government.

SEC. 3. *Internal government of the State.* That the people of this State have the inherent, sole and exclusive right of regulating the internal government and policies thereof, and of altering and abolishing their Constitution and form of government whenever it may be necessary for their safety and happiness; but every such right should be exercised in pursuance of the law, and consistently with the Constitution of the United States.

Internal government of the State.

SEC. 4. *That there is no right to secede.* That this State shall ever remain a member of the American Union; that the people thereof are a part of the American Nation; that there

That there is no right to secede.

is no right on the part of the State to secede, and that all attempts, from whatever source or upon whatever pretext, to dissolve said Union or to sever said Nation, ought to be resisted with the whole power of the State.

Of allegiance to
the U. S. Gov-
ernment.

SEC. 5. *Of allegiance to the United States government.* That every citizen of this State owes paramount allegiance to the Constitution and government of the United States, and that no law or ordinance of the State in contravention or subversion thereof can have any binding force.

Public debt.

SEC. 6. *Public debt; bonds issued under ordinance of Convention of 1868-, '68-'69, '69-'70, declared invalid; exception.* The State shall never assume or pay, or authorize the collection of any debt or obligation, express or implied, incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; nor shall the General Assembly assume or pay, or authorize the collection of any tax to pay, either directly or indirectly, expressed or implied, any debt or bond incurred, or issued, by authority of the Convention of the year one thousand eight hundred and sixty-eight, nor any debt or bond incurred or issued by the Legislature of the year one thousand eight hundred and sixty-eight, either at its special session of the year one thousand eight hundred and sixty-eight, or at its regular sessions of the years one thousand eight hundred and sixty-eight and one thousand eight hundred and sixty-nine, and one thousand eight hundred and sixty-nine and one thousand eight hundred and seventy, except the bonds issued to fund the interest on the old debt of the State, unless the proposing to pay the same shall have first been submitted to the people and by them ratified by the vote of a majority of all the qualified voters of the State, at a regular election held for that purpose.

Bonds issued
under ordinance
of convention of
1868 and under
acts of 1868,
1868-'69, 1869-
'70 declared
invalid.

Exception.

Exclusive emolu-
ments, etc.

SEC. 7. *Exclusive emoluments, etc.* No man or set of men are entitled to exclusive or separate emoluments or privileges from the community but in consideration of public services.

The legislative,
executive and
judicial powers
distinct.

SEC. 8. *The legislative, executive and judicial powers distinct.* The legislative, executive and supreme judicial powers of the government ought to be forever separate and distinct from each other.

Of the power of
suspending laws.

SEC. 9. *Of the power of suspending laws.* All power of suspending laws, or the execution of laws, by any authority, without the consent of the representatives of the people, is injurious to their rights, and ought not to be exercised.

Elections free.

SEC. 10. *Elections free.* All elections ought to be free.

SEC. 11. *In criminal prosecutions.* In all criminal prosecutions, every man has the right to be informed of the accusation against him and to confront the accusers and witnesses with other testimony, and to have counsel for his defense, and not be compelled to give evidence against himself, or to pay costs, jail fees, or necessary witness fees of the defense, unless found guilty.

In criminal prosecutions.

SEC. 12. *Answers to criminal charges.* No person shall be put to answer any criminal charge except as hereinafter allowed, but by indictment, presentment, or impeachment.

Answers to criminal charges.

SEC. 13. *Right of jury.* No person shall be convicted of any crime but by the unanimous verdict of a jury of good and lawful men in open court. The Legislature may, however, provide other means of trial for petty misdemeanors, with the right of appeal.

Right of jury.

SEC. 14. *Excessive bail.* Excessive bail should not be required, nor excessive fines imposed, nor cruel or unusual punishment inflicted.

Excessive bail.

SEC. 15. *General warrants.* General warrants, whereby any officer or messenger may be commanded to search suspected places, without evidence of the act committed, or to seize any person or persons not named, whose offense is not particularly described and supported by evidence, are dangerous to liberty and ought not to be granted.

General warrants.

SEC. 16. *Imprisonment for debt.* There shall be no imprisonment for debt in this State, except in cases of fraud.

Imprisonment for debt.

SEC. 17. *No person taken, etc., but by law of the land.* No person ought to be taken, imprisoned, or disseized of his freehold, liberties or privileges, or outlawed or exiled, or in any manner deprived of his life, liberty or property, but by the law of the land.

No person to be taken, etc., but by law of the land.

SEC. 18. *Persons restrained of liberty.* Every person restrained of his liberty is entitled to a remedy to inquire into the lawfulness thereof, and to remove the same, if unlawful; and such remedy ought not to be denied or delayed.

Persons restrained of liberty.

SEC. 19. *Controversies at law respecting property.* In all controversies at law respecting property, the ancient mode of trial by jury is one of the best securities of the rights of the people, and ought to remain sacred and inviolable.

Controversies at law respecting property.

SEC. 20. *Freedom of the press.* The freedom of the press is one of the great bulwarks of liberty, and therefore ought never to be restrained, but every individual shall be held responsible for the abuse of the same.

Freedom of the press.

- Habeas corpus.* SEC. 21. *Habeas corpus.* The privileges of the writ of *habeas corpus* shall not be suspended.
- Property qualification. SEC. 22. *Property qualification.* As political rights and privileges are not dependent upon, or modified by, property, therefore no property qualification ought to affect the right to vote or hold office.
- Representation and taxation. SEC. 23. *Representation and taxation.* The people of the State ought not to be taxed, or made subject to the payment of any impost or duty, without the consent of themselves, or their representatives in General Assembly, freely given.
- Militia and the right to bear arms. SEC. 24. *Militia and the right to bear arms.* A well regulated militia being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed; and, as standing armies in time of peace are dangerous to liberty, they ought not to be kept up, and the military should be kept under strict subordination to, and governed by, the civil power. Nothing herein contained shall justify the practice of carrying concealed weapons, or prevent the Legislature from enacting penal statutes against said practice.
- Right of the people to assemble together. SEC. 25. *Right of the people to assemble together.* The people have a right to assemble together to consult for their common good, to instruct their representatives, and to apply to the Legislature for redress of grievances. But secret political societies are dangerous to the liberties of a free people, and should not be tolerated.
- Religious liberty. SEC. 26. *Religious liberty.* All men have a natural and inalienable right to worship Almighty God according to the dictates of their own consciences, and no human authority should, in any case whatever, control or interfere with the rights of conscience.
- Education. SEC. 27. *Education.* The people have the right to the privilege of education, and it is the duty of the State to guard and maintain that right.
- Elections should be frequent. SEC. 28. *Elections should be frequent.* For redress of grievances, and for amending and strengthening the laws, elections should be often held.
- Recurrence to fundamental principles. SEC. 29. *Recurrence to fundamental principles.* A frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty.
- Hereditary emoluments, etc. SEC. 30. *Hereditary emoluments, etc.* No hereditary emoluments, privileges, or honors ought to be granted or conferred in this State.

SEC. 31. *Perpetuities, etc.* Perpetuities and monopolies are contrary to the genius of a free State and ought not to be allowed. Perpetuities, etc.

SEC. 32. *Ex post facto laws.* Retrospective laws, punishing acts committed before the existence of such laws, and by them only declared criminal, are oppressive, unjust and incompatible with liberty; wherefore no *ex post facto* law ought to be made. No law taxing retrospectively sales, purchases, or other acts previously done, ought to be passed. *Ex post facto* laws.

SEC. 33. *Slavery prohibited.* Slavery and involuntary servitude, otherwise than for crime, whereof the parties shall have been duly convicted, shall be, and are hereby forever prohibited within the State. Slavery prohibited.

SEC. 34. *State boundaries.* The limits and boundaries of the State shall be and remain as they now are. State boundaries.

SEC. 35. *Courts shall be open.* All courts shall be open; and every person for an injury done him in his lands, goods, person, or reputation, shall have remedy by due course of law, and right and justice administered without sale, denial, or delay. Courts shall be open.

SEC. 36. *Soldiers in time of peace.* No soldier shall, in time of peace, be quartered in any house without the consent of the owner; nor in time of war but in a manner prescribed by law. Soldiers in time of peace.

SEC. 37. *Other rights of the people.* This enumeration of rights shall not be construed to impair or deny others retained by the people; and all powers not herein delegated remain with the people. Other rights of the people.

ARTICLE II

LEGISLATIVE DEPARTMENT

SECTION 1. *Two branches.* The legislative authority shall be vested in two distinct branches, both dependent on the people, to-wit: a Senate and House of Representatives. Two branches.

SEC. 2. *Time of assembling.* The Senate and House of Representatives shall meet biennially on the first Wednesday after the first Monday in January next after their election; and, when assembled, shall be denominated the General Assembly. Neither house shall proceed upon public business unless a majority of all the members are actually present. Time of assembling.

SEC. 3. *Number of Senators.* The Senate shall be composed of fifty Senators, biennially chosen by ballot. Number of senators.

SEC. 4. *Regulations in relation to districting the State for Senators.* The Senate Districts shall be so altered by the General Assembly, at the first session after the return of every Regulations in relation to districting the State for senators.

enumeration by order of Congress, that each Senate District shall contain, as near as may be, an equal number of inhabitants, excluding aliens and Indians not taxed, and shall remain unaltered until the return of another enumeration, and shall at all times consist of contiguous territory; and no county shall be divided in the formation of a Senate District, unless such county shall be equitably entitled to two or more Senators.

Regulations in relation to apportionment of representatives.

SEC. 5. *Regulations in relation to apportionment of representatives.* The House of Representatives shall be composed of one hundred and twenty Representatives, biennially chosen by ballot, to be elected by the counties respectively, according to their population, and each county shall have at least one Representative in the House of Representatives, although it may not contain the requisite ratio of representation; this apportionment shall be made by the General Assembly at the respective times and periods when the districts of the Senate are hereinbefore directed to be laid off.

Ratio of representation.

SEC. 6. *Ratio of representation.* In making the apportionment in the House of Representatives, the ratio of representation shall be ascertained by dividing the amount of the population of the State, exclusive of that comprehended within those counties which do not severally contain the one hundred and twentieth part of the population of the State, by the number of Representatives, less the number assigned to such counties; and in ascertaining the number of the population of the State, aliens and Indians not taxed shall not be included. To each county containing the said ratio and not twice the said ratio there shall be assigned one Representative; to each county containing two but not three times the said ratio there shall be assigned two Representatives, and so on progressively, and then the remaining Representatives shall be assigned severally to the counties having the largest fractions.

Qualifications for senators.

SEC. 7. *Qualifications for senators.* Each member of the Senate shall not be less than twenty-five years of age, shall have resided in the State as a citizen two years, and shall have usually resided in the district for which he was chosen one year immediately preceding his election.

Qualifications for representatives.

SEC. 8. *Qualifications for representatives.* Each member of the House of Representatives shall be a qualified elector of the State, and shall have resided in the county for which he is chosen for one year immediately preceding his election.

Election of officers.

SEC. 9. *Election of officers.* In the election of all officers, whose appointment shall be conferred upon the General Assembly by the Constitution, the vote shall be *viva voce*.

SEC. 10. *Powers in relation to divorce and alimony.* The General Assembly shall have power to pass general laws regulating divorce and alimony, but shall not have power to grant a divorce or secure alimony in any individual case.

Powers in relation to divorce and alimony.

SEC. 11. *Private laws in relation to names of persons, etc.* The General Assembly shall not have power to pass any private law to alter the name of any person, or to legitimate any person not born in lawful wedlock, or to restore to the rights of citizenship any person convicted of an infamous crime, but shall have power to pass general laws regulating the same.

Private laws in relation to names of persons, etc.

SEC. 12. *Thirty days' notice shall be given anterior to passage of private laws.* The General Assembly shall not pass any private law, unless it shall be made to appear that thirty days' notice of application to pass such a law shall have been given, under such direction and in such manner as shall be provided by law.

Thirty days' notice shall be given anterior to passage of private laws.

SEC. 13. *Vacancies.* If vacancies shall occur in the General Assembly by death, resignation, or otherwise, writs of election shall be issued by the Governor under such regulations as may be prescribed by law.

Vacancies.

SEC. 14. *Revenue.* No law shall be passed to raise money on the credit of the State, or to pledge the faith of the State, directly or indirectly, for the payment of any debt, or to impose any tax upon the people of the State, or allow the counties, cities or towns to do so, unless the bill for the purpose shall have been read three several times in each House of the General Assembly and passed three several readings, which readings shall have been on three different days, and agreed to by each House respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the journal.

Revenue.

SEC. 15. *Entails.* The General Assembly shall regulate entails in such a manner as to prevent perpetuities.

Entails.

SEC. 16. *Journals.* Each House shall keep a journal of its proceedings, which shall be printed and made public immediately after the adjournment of the General Assembly.

Journals.

SEC. 17. *Protest.* Any member of either House may dissent from, and protest against, any act or resolve which he may think injurious to the public, or any individual, and have the reasons of his dissent entered on the journal.

Protest.

SEC. 18. *Officers of the House.* The House of Representatives shall choose their own Speaker and other officers.

Officers of the House.

SEC. 19. *President of the Senate.* The Lieutenant-Governor shall preside in the Senate, but shall have no vote unless it may be equally divided.

President of the Senate.

Other senatorial officers.

SEC. 20. *Other Senatorial officers.* The Senate shall choose its other officers and also a Speaker (*pro tempore*) in the absence of the Lieutenant-Governor, or when he shall exercise the office of Governor.

Style of the acts.

SEC. 21. *Style of the acts.* The style of the acts shall be: "The General Assembly of North Carolina do enact."

Powers of the General Assembly.

SEC. 22. *Powers of the General Assembly.* Each House shall be judge of the qualifications and election of its own members, shall sit upon its own adjournment from day to day, prepare bills to be passed into laws; and the two Houses may also jointly adjourn to any future day, or other place.

Bills and resolutions to be read three times, etc.

SEC. 23. *Bills and resolutions to be read three times, etc.* All bills and resolutions of a legislative nature shall be read three times in each House before they pass into laws, and shall be signed by the presiding officers of both Houses.

Oath of members.

SEC. 24. *Oath of members.* Each member of the General Assembly, before taking his seat, shall take an oath of affirmation that he will support the Constitution and laws of the United States, and the Constitution of the State of North Carolina, and will faithfully discharge his duty as a member of the Senate or House of Representatives.

Terms of office.

SEC. 25. *Terms of office.* The terms of office for Senators and members of the House of Representatives shall commence at the time of their election.

Yeas and nays.

SEC. 26. *Yeas and nays.* Upon motion made and seconded in either House by one-fifth of the members present, the yeas and nays upon any question shall be taken and entered upon the journals.

Election for members of the General Assembly.

SEC. 27. *Election for members of the General Assembly.* The election for members of the General Assembly shall be held for the respective districts and counties, at the places where they are now held, or may be directed hereafter to be held, in such manner as may be prescribed by law, on the first Thursday in August, in the year one thousand eight hundred and seventy, and every two years thereafter. But the General Assembly may change the time of holding the elections.

Pay of members and officers of the General Assembly.

SEC. 28. *Pay of members and officers of the General Assembly.* The members of the General Assembly for the term of their office shall receive a salary for their services of six hundred dollars each. The salaries of the presiding officers of the two houses shall be seven hundred dollars each: *Provided*, that in addition to the salaries herein provided for, should an extra session of the General Assembly be called, the members

shall receive eight dollars per day each, and the presiding officers of the two houses ten dollars per day each, for every day of such extra session not exceeding twenty days; and should an extra session continue more than twenty days, the members and officers shall serve thereafter without pay.

Extra session.

SEC. 29. *Limitations upon power of General Assembly to enact private or special legislation.* The General Assembly shall not pass any local, private or special act or resolution relating to the establishment of courts inferior to the Superior Court; relating to the appointment of justices of the peace; relating to health, sanitation, and the abatement of nuisances; changing the names of cities, towns, and townships; authorizing the laying out, opening, altering, maintaining, or discontinuing of highways, streets, or alleys; relating to ferries or bridges; relating to non-navigable streams; relating to cemeteries; relating to the pay of jurors; erecting new townships, or changing township lines, or establishing or changing the lines of school districts; remitting fines, penalties, and forfeitures, or refunding moneys legally paid into the public treasury; regulating labor, trade, mining, or manufacturing; extending the time for the assessment or collection of taxes or otherwise relieving any collector of taxes from the due performance of his official duties or his sureties from liability; giving effect to informal wills and deeds; nor shall the General Assembly enact any such local, private or special act by the partial repeal of a general law, but the General Assembly may at any time repeal local, private, or special laws enacted by it. Any local, private, or special act or resolution passed in violation of the provisions of this section shall be void. The General Assembly shall have power to pass general laws regulating matters set out in this section.

Limitations upon power of General Assembly to enact private or special legislation.

SEC. 30. The General Assembly shall not use nor authorize to be used any part of the amount of any sinking fund for any purpose other than the retirement of the bonds for which said sinking fund has been created.

Inviolability of sinking funds.

ARTICLE III

EXECUTIVE DEPARTMENT

SECTION 1. *Officers of the Executive Department; terms of office.* The Executive Department shall consist of a Governor, in whom shall be vested the supreme executive power of the State; a Lieutenant-Governor, a Secretary of State, an Auditor, a Treasurer, a Superintendent of Public Instruction, and an Attorney-General, who shall be elected for a term of four years by the qualified electors of the State, at the same

Officers of the Executive Department.

Terms of office.

time and places and in the same manner as members of the General Assembly are elected. This term of office shall commence on the first day of January next after their election, and continue until their successors are elected and qualified: *Provided*, that the officers first elected shall assume the duties of their office ten days after the approval of this Constitution by the Congress of the United States, and shall hold their offices four years from and after the first day of January.

Qualifications of
Governor and
Lieutenant-
Governor.

SEC. 2. *Qualifications of Governor and Lieutenant-Governor.* No person shall be eligible as Governor or Lieutenant-Governor unless he shall have attained the age of thirty years, shall have been a citizen of the United States five years, and shall have been a resident of this State for two years next before the election; nor shall the person elected to either of these two offices be eligible to the same office more than four years in any term of eight years, unless the office shall have been cast upon him as Lieutenant-Governor or President of the Senate.

Returns of
elections.

SEC. 3. *Returns of elections.* The returns of every election for officers of the Executive Department shall be sealed up and transmitted to the seat of government by the returning officer, directed to the Secretary of State. The return shall be canvassed and the result declared in such manner as may be prescribed by law. Contested elections shall be determined by a joint ballot of both Houses of the General Assembly in such manner as shall be prescribed by law.

Oath of office
for Governor.

SEC. 4. *Oath of office for Governor.* The Governor, before entering upon the duties of his office, shall, in the presence of the members of both branches of the General Assembly, or before any Justice of the Supreme Court, take an oath or affirmation that he will support the Constitution and laws of the United States, and of the State of North Carolina, and that he will faithfully perform the duties appertaining to the office of Governor, to which he has been elected.

Duties of
Governor.

SEC. 5. *Duties of Governor.* The Governor shall reside at the seat of government of this State, and he shall, from time to time, give the General Assembly information of the affairs of the State, and recommend to their consideration such measures as he shall deem expedient.

Reprieves, com-
mutations and
pardons.

SEC. 6. *Reprieves, commutations, and pardons.* The Governor shall have power to grant reprieves, commutations and pardons, after conviction, for all offenses (except in cases of impeachment), upon such conditions as he may think proper, subject to such regulations as may be provided by law relative to the manner of applying for pardons. He shall biennially

communicate to the General Assembly each case of reprieve, commutation, or pardon granted, stating the name of each convict, the crime for which he was convicted, the sentence and its date, the date of commutation, pardon, or reprieve, and the reasons therefor.

SEC. 7. *Annual reports from officers of Executive Department and of public institutions.* The officers of the Executive Department and of the public institutions of the State shall, at least five days previous to each regular session of the General Assembly, severally report to the Governor, who shall transmit such reports, with his message, to the General Assembly; and the Governor may, at any time, require information in writing from the officers in the Executive Department upon any subject relating to the duties of their respective offices, and shall take care that the laws be faithfully executed.

Annual reports from officers of Executive Department and of public institutions.

SEC. 8. *Commander-in-chief.* The Governor shall be Commander-in-chief of the militia of the State, except when they shall be called into the service of the United States.

Commander-in-chief.

SEC. 9. *Extra sessions of General Assembly.* The Governor shall have power, on extraordinary occasions, by and with the advice of the Council of State, to convene the General Assembly in extra session by his proclamation, stating therein the purpose or purposes for which they are thus convened.

Extra sessions of General Assembly.

SEC. 10. *Officers whose appointments are not otherwise provided for.* The Governor shall nominate, and, by and with the advice and consent of a majority of the Senators-elect, appoint all officers whose offices are established by this Constitution and whose appointments are not otherwise provided for.

Officers whose appointments are not otherwise provided for.

SEC. 11. *Duties of the Lieutenant-Governor.* The Lieutenant-Governor shall be President of the Senate, but shall have no vote unless the Senate be equally divided. He shall, whilst acting as President of the Senate, receive for his services the same pay which shall, for the same period, be allowed to the Speaker of the House of Representatives; and he shall receive no other compensation except when he is acting as Governor.

Duties of the Lieutenant-Governor.

SEC. 12. *In case of impeachment of Governor, or vacancy caused by death or resignation.* In case of the impeachment of the Governor, his failure to qualify, his absence from the State, his inability to discharge the duties of his office, or, in case the office of Governor shall in any wise become vacant, the powers, duties and emoluments of the office shall devolve upon the Lieutenant-Governor until the disability shall cease

In case of impeachment of Governor, or vacancy caused by death or resignation.

or a new Governor shall be elected and qualified. In every case in which the Lieutenant-Governor shall be unable to preside over the Senate, the Senators shall elect one of their own number President of their body; and the powers, duties and emoluments of the office of Governor shall devolve upon him whenever the Lieutenant-Governor shall, for any reason, be prevented from discharging the duties of such office as above provided, and he shall continue as acting Governor until the disabilities are removed, or a new Governor or Lieutenant-Governor shall be elected and qualified. Whenever, during the recess of the General Assembly, it shall become necessary for the President of the Senate to administer the government, the Secretary of State shall convene the Senate, that they may elect such President.

Duties of other executive officers.

SEC. 13. *Duties of other executive officers.* The respective duties of the Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, and Attorney-General shall be prescribed by law. If the office of any of said officers shall be vacated by death, resignation, or otherwise, it shall be the duty of the Governor to appoint another until the disability be removed or his successor be elected and qualified. Every such vacancy shall be filled by election at the first general election that occurs more than thirty days after the vacancy has taken place, and the person chosen shall hold the office for the remainder of the unexpired term fixed in the first section of this article.

Council of State.

SEC. 14. *Council of State.* The Secretary of State, Auditor, Treasurer, and Superintendent of Public Instruction shall constitute, *ex officio*, the Council of State, who shall advise the Governor in the execution of his office, and three of whom shall constitute a quorum; their advice and proceedings in this capacity shall be entered in a journal, to be kept for this purpose exclusively, and signed by the members present, from any part of which any member may enter his dissent; and such journal shall be placed before the General Assembly when called for by either House. The Attorney-General shall be, *ex officio*, the legal adviser of the Executive Department.

Compensation of executive officers.

SEC. 15. *Compensation of executive officers.* The officers mentioned in this article shall, at stated periods, receive for their services a compensation to be established by law, which shall neither be increased nor diminished during the time for which they shall have been elected, and the said officers shall receive no other emolument or allowance whatever.

Seal of State.

SEC. 16. *Seal of State.* There shall be a seal of the State, which shall be kept by the Governor, and used by him, as

occasion may require, and shall be called "The Great Seal of the State of North Carolina." All grants and commissions shall be issued in the name and by the authority of the State of North Carolina, sealed with "The Great Seal of the State," and signed by the Governor, and countersigned by the Secretary of State.

SEC. 17. *Department of Agriculture, Immigration, and Statistics.* The General Assembly shall establish a Department of Agriculture, Immigration, and Statistics, under such regulations as may best promote the agricultural interests of the State, and shall enact laws for the adequate protection and encouragement of sheep husbandry.

Department of Agriculture, Immigration and Statistics.

ARTICLE IV

JUDICIAL DEPARTMENT

SECTION 1. *Abolishes the distinction between actions at law and suits in equity, and feigned issues.* The distinctions between actions at law and suits in equity, and the forms of all such actions and suits, shall be abolished; and there shall be in this State but one form of action for the enforcement or protection of private rights or the redress of private wrongs, which shall be denominated a civil action; and every action prosecuted by the people of the State as a party, against a person charged with a public offense, for the punishment of the same, shall be termed a criminal action. Feigned issues shall also be abolished, and the facts at issue tried by order of court before a jury.

Abolishes the distinction between actions at law and suits in equity.

Feigned issues abolished.

SEC. 2. *Division of judicial powers.* The judicial power of the State shall be vested in a Court for the Trial of Impeachments, a Supreme Court, Superior Courts, Courts of Justices of the Peace, and such other courts inferior to the Supreme Court as may be established by law.

Division of judicial powers.

SEC. 3. *Trial court of impeachment.* The Court for the Trial of Impeachments shall be the Senate. A majority of the members shall be necessary to a quorum, and the judgment shall not extend beyond removal from and disqualification to hold office in this State; but the party shall be liable to indictment and punishment according to law.

Trial court of impeachment.

SEC. 4. *Impeachment.* The House of Representatives solely shall have the power of impeaching. No person shall be convicted without the concurrence of two-thirds of the Senators present. When the Governor is impeached, the Chief Justice shall preside.

Impeachment.

Treason against the State.

SEC. 5. *Treason against the State.* Treason against the State shall consist only in levying war against it, or adhering to its enemies, giving them aid and comfort. No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open court. No conviction of treason or attainder shall work corruption of blood or forfeiture.

Supreme court justices.

SEC. 6. *Supreme court justices.* The Supreme Court shall consist of a Chief Justice and four Associate Justices.

Terms of the supreme court.

SEC. 7. *Terms of the Supreme Court.* The terms of the Supreme Court shall be held in the city of Raleigh, as now, until otherwise provided by the General Assembly.

Jurisdiction of supreme court.

SEC. 8. *Jurisdiction of Supreme Court.* The Supreme Court shall have jurisdiction to review, upon appeal, any decision of the courts below, upon any matter of law or legal inference. And the jurisdiction of said court over "issues of fact" and "questions of fact" shall be the same exercised by it before the adoption of the Constitution of one thousand eight hundred and sixty-eight, and the court shall have the power to issue any remedial writs necessary to give it a general supervision and control over the proceedings of the inferior courts.

Claims against the State.

SEC. 9. *Claims against the State.* The Supreme Court shall have original jurisdiction to hear claims against the State, but its decisions shall be merely recommendatory; no process in the nature of execution shall issue thereon; they shall be reported to the next session of the General Assembly for its action.

Judicial districts for superior courts.

SEC. 10. *Judicial districts for Superior Courts.* The State shall be divided into nine judicial districts, for each of which a judge shall be chosen; and there shall be held a Superior Court in each county at least twice in each year, to continue for such time in each county as may be prescribed by law. But the General Assembly may reduce or increase the number of districts.

Residences of judges, rotation in judicial districts, and special terms.

SEC. 11. *Residences of judges, rotation in judicial districts, and special terms.* Every judge of the Superior Court shall reside in the district for which he is elected. The judges shall preside in the courts of the different districts successively, but no judge shall hold the courts in the same district oftener than once in four years; but in case of the protracted illness of the judge assigned to preside in any district, or of any other unavoidable accident to him, by reason of which he shall be unable to preside, the Governor may require any judge to hold one or more specified terms in said district, in lieu of the judge assigned to hold the courts of the said dis-

trict; and the General Assembly may by general laws provide for the selection of special or emergency judges to hold the Superior Courts of any county, or district, when the judge assigned thereto, by reason of sickness, disability, or other cause, is unable to attend and hold said court, and when no other judge is available to hold the same. Such special or emergency judges shall have the power and authority of regular judges of the Superior Courts, in the courts which they are so appointed to hold; and the General Assembly shall provide for their reasonable compensation.

Power to provide for special or emergency judges.

Power and authority of emergency judges.

Compensation.

SEC. 12. *Jurisdiction of courts inferior to Supreme Court.* The General Assembly shall have no power to deprive the Judicial Department of any power or jurisdiction which rightfully pertains to it as a coördinate department of the government; but the General Assembly shall allot and distribute that portion of this power and jurisdiction which does not pertain to the Supreme Court among the other courts prescribed in this Constitution or which may be established by law, in such manner as it may deem best; provide also a proper system of appeals; and regulate by law, when necessary, the methods of proceeding in the exercise of their powers of all the courts below the Supreme Court, so far as the same may be done without conflict with other provisions of this Constitution.

Jurisdiction of courts inferior to supreme court.

SEC. 13. *In case of waiver of trial by jury.* In all issues of fact, joined in any court, the parties may waive the right to have the same determined by a jury; in which case the finding of the judge upon the facts shall have the force and effect of a verdict by a jury.

In case of waiver of trial by jury.

SEC. 14. *Special courts in cities.* The General Assembly shall provide for the establishment of special courts, for the trial of misdemeanors, in cities and towns, where the same may be necessary.

Special courts in cities.

SEC. 15. *Clerk of the Supreme Court.* The Clerk of the Supreme Court shall be appointed by the Court, and shall hold his office for eight years.

Clerk of supreme court.

SEC. 16. *Election of Superior Court Clerk.* A Clerk of the Superior Court for each county shall be elected by the qualified voters thereof, at the time and in the manner prescribed by law for the election of members of the General Assembly.

Election of superior court clerk.

SEC. 17. *Term of office.* Clerks of the Superior Courts shall hold their offices for four years.

Term of office.

SEC. 18. *Fees, salaries, and emoluments.* The General Assembly shall prescribe and regulate the fees, salaries, and emoluments of all officers provided for in this article; but the

Fees, salaries and emoluments.

salaries of the judges shall not be diminished during their continuance in office.

What laws are,
and shall be,
in force.

SEC. 19. *What laws are, and shall be, in force.* The laws of North Carolina, not repugnant to this Constitution or the Constitution and laws of the United States, shall be in force until lawfully altered.

Disposition of ac-
tions at law and
suits in equity,
pending when
this Constitution
shall go into
effect, etc.

SEC. 20. *Disposition of actions at law and suits in equity, pending when this Constitution shall go into effect, etc.* Actions at law and suits in equity pending when this Constitution shall go into effect shall be transferred to the courts having jurisdiction thereof, without prejudice by reason of the change; and all such actions and suits commenced before, and pending the adoption by the General Assembly of the rules of practice and procedure herein provided for, shall be heard and determined according to the practice now in use, unless otherwise provided for by said rules.

Justices supreme
court, election of.

SEC. 21. *Election, terms of office, etc., of justices of the Supreme and judges of the Superior Courts.* The Justices of the Supreme Court shall be elected by the qualified voters of the State, as is provided for the election of members of the General Assembly. They shall hold their offices for eight years. The judges of the Superior Courts, elected at the first election under this amendment, shall be elected in like manner as is provided for Justices of the Supreme Court, and shall hold their offices for eight years. The General Assembly may, from time to time, provide by law that the judges of the Superior Courts, chosen at succeeding elections, instead of being elected by the voters of the whole State, as is herein provided for, shall be elected by the voters of their respective districts.

Transaction of
business in the
superior courts.

SEC. 22. *Transaction of business in the Superior Courts.* The Superior Courts shall be, at all times, open for the transaction of all business within their jurisdiction, except the trial of issues of fact requiring a jury.

Solicitors for
each judicial
district.

SEC. 23. *Solicitors for each judicial district.* A solicitor shall be elected for each judicial district, by the qualified voters thereof, as is prescribed for members of the General Assembly, who shall hold office for the term of four years, and prosecute on behalf on the State, in all criminal actions in the Superior Courts, and advise the officers of justice in his district.

Sheriffs and
coroners.

SEC. 24. *Sheriffs and coroners.* In each county a sheriff and coroner shall be elected by the qualified voters thereof, as is prescribed for members of the General Assembly, and shall hold their offices for two years. In each township there

shall be a constable elected in like manner by the voters thereof, who shall hold his office for two years. When there is no coroner in a county, the clerk of the Superior Court for the county may appoint one for special cases. In case of a vacancy existing for any cause in any of the offices created by this section, the commissioners of the county may appoint to such office for the unexpired term.

Constables.

SEC. 25. *Vacancies.* All vacancies occurring in the offices provided for by this article of the Constitution shall be filled by the appointments of the Governor, unless otherwise provided for, and the appointees shall hold their places until the next regular election for members of the General Assembly, when elections shall be held to fill such offices. If any person, elected or appointed to any of said offices, shall neglect and fail to qualify, such offices shall be appointed to, held and filled as provided in case of vacancies occurring therein. All incumbents of said offices shall hold until their successors are qualified.

Vacancies.

SEC. 26. *Terms of office of first officers.* The officers elected at the first election held under this Constitution shall hold their offices for the terms prescribed for them respectively, next ensuing after the next regular election for members of the General Assembly. But their terms shall begin upon the approval of this Constitution by the Congress of the United States.

Terms of office of first officers under this article.

SEC. 27. *Jurisdiction of justices of the peace.* The several justices of the peace shall have jurisdiction, under such regulations as the General Assembly shall prescribe, of civil actions, founded on contract, wherein the sum demanded shall not exceed two hundred dollars, and wherein the title to real estate shall not be in controversy; and of all criminal matters arising within their counties where the punishment cannot exceed a fine of fifty dollars or imprisonment for thirty days. And the General Assembly may give to the justices of the peace jurisdiction of other civil actions wherein the value of the property in controversy does not exceed fifty dollars. When an issue of fact shall be joined before a justice, on demand of either party thereto, he shall cause a jury of six men to be summoned, who shall try the same. The party against whom the judgment shall be rendered in any civil action may appeal to the Superior Court from the same. In all cases of a criminal nature the party against whom the judgment is given may appeal to the Superior Court, where the matter shall be heard anew. In all cases brought before a justice, he shall make a record of the proceedings, and file same with the clerk of the Superior Court for his county.

Jurisdiction of justices of the peace.

Vacancies in
office of justices.

SEC. 28. *Vacancies in office of justices.* When the office of justice of the peace shall become vacant otherwise than by expiration of the term, and in case of a failure by the voters of any district to elect, the clerk of the Superior Court for the county shall appoint to fill the vacancy for the unexpired term.

Vacancies in
office of superior
court clerk.

SEC. 29. *Vacancies in office of Superior Court Clerk.* In case the office of clerk of a Superior Court for a county shall become vacant otherwise than by the expiration of the term, and in case of a failure by the people to elect, the judge of the Superior Court for the county shall appoint to fill the vacancy until an election can be regularly held.

Officers of other
courts inferior to
supreme court.

SEC. 30. *Officers of other courts inferior to Supreme Court.* In case the General Assembly shall establish other courts inferior to the Supreme Court, the presiding officers and clerks thereof shall be elected in such manner as the General Assembly may from time to time prescribe, and they shall hold their offices for a term not exceeding eight years.

Removal of
judges of the
various courts
for inability.

SEC. 31. *Removal of judges of the various courts for inability.* Any judge of the Supreme Court, or of the Superior Courts, and the presiding officers of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both Houses of the General Assembly. The judge or presiding officer against whom the General Assembly may be about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either House of the General Assembly shall act thereon.

Removal of clerks
of the various
courts for
inability.

SEC. 32. *Removal of clerks of the various courts for inability.* Any clerk of the Supreme Court, or of the Superior Courts, or of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability; the Clerk of the Supreme Court by the judges of said Court, the clerks of the Superior Courts by the judge riding the district, and the clerks of such courts inferior to the Supreme Court as may be established by law by the presiding officers of said courts. The clerk against whom proceedings are instituted shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least ten days before the day appointed to act thereon, and the clerk shall be entitled to an appeal to the next term of the Superior Court, and thence to the Supreme Court, as provided in other cases of appeals.

SEC. 33. *Amendments not to vacate existing offices.* The amendments made to the Constitution of North Carolina by this Convention shall not have the effect to vacate any office or term of office now existing under the Constitution of the State, and filled, or held by virtue of any election or appointment under the said Constitution, and the laws of the State made in pursuance thereof.

Amendments not to vacate existing offices.

ARTICLE V

REVENUE AND TAXATION

SECTION 1. *Capitation tax; exemptions.* The General Assembly may levy a capitation tax on every male inhabitant of the State over twenty-one and under fifty years of age, which said tax shall not exceed two dollars, and cities and towns may levy a capitation tax which shall not exceed one dollar. No other capitation tax shall be levied. The commissioners of the several counties and of the cities and towns may exempt from the capitation tax any special cases on account of poverty or infirmity.

Capitation tax.

Exemptions.

SEC. 2. *Application of proceeds of State and county capitation tax.* The proceeds of the State and county capitation tax shall be applied to the purposes of education and the support of the poor, but in no one year shall more than twenty-five per cent thereof be appropriated to the latter purpose.

Applications of proceeds of State and county capitation tax.

SEC. 3. *Taxation shall be by uniform rule and ad valorem; exemptions.* Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and also, all real and personal property, according to its true value in money: *Provided*, notes, mortgages, and all other evidences of indebtedness, or any renewal thereof, given in good faith to build, repair, or purchase a home, when said loan does not exceed eight thousand dollars (\$8,000), and said notes and mortgages and other evidences of indebtedness, or any renewal thereof, shall be made to run for not less than one nor more than thirty-three years, shall be exempt from taxation of every kind for fifty per cent of the value of the notes and mortgages: *Provided*, the holder of said note or notes must reside in the county where the land lies and there list it for taxation: *Provided*, further, that when said notes and mortgages are held and taxed in the county where the home is situated, then the owner of the home shall be exempt from taxation of every kind for fifty per cent of the value of said notes and mortgages. The word "home" is defined to mean lands, whether consisting of a building lot or larger tract, together with all the buildings and outbuildings which the owner in good faith intends to use

Taxation shall be by uniform rule and ad valorem.

Exemptions.

as a dwelling place for himself or herself, which shall be conclusively established by the actual use and occupancy of such premises as a dwelling place of the purchaser or owner for a period of three months. The General Assembly may also tax trades, professions, franchises, and incomes: *Provided*, the rate of tax on incomes shall not in any case exceed six per cent (6%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to-wit: for married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than \$2,000; to all other persons not less than \$1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

Restrictions upon the increase of the public debt, except in certain contingencies.

SEC. 4. *Restrictions upon the increase of the public debt except in certain contingencies.* Except for refunding of valid bonded debt, and except to supply a casual deficit, or for suppressing invasions or insurrections, the General Assembly shall have no power to contract any new debt or pecuniary obligation in behalf of the State to an amount exceeding in the aggregate, including the then existing debt recognized by the State, and deducting sinking funds then on hand, and the par value of the stock in the Carolina Railroad Company and the Atlantic and North Carolina Railroad Company owned by the State, seven and one-half per cent of the assessed valuation of taxable property within the State as last fixed for taxation. And the General Assembly shall have no power to give or lend the credit of the State in aid of any person, association, or corporation, except to aid in the completion of such railroads as may be unfinished at the time of the adoption of this Constitution, or in which the State has a direct pecuniary interest, unless the subject be submitted to a direct vote of the people of the State, and be approved by a majority of those who shall vote thereon.

Property exemptions from taxation.

SEC. 5. *Property exempt from taxation.* Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific instruments, or any other personal property, to a value not exceeding three hundred dollars.

Taxes levied for counties.

SEC. 6. *Taxes levied for counties.* The total of the State and county tax on property shall not exceed fifteen cents on the one hundred dollars value of property, except when the county property tax is levied for a special purpose and with

the special approval of the General Assembly, which may be done by special or general act: *Provided*, this limitation shall not apply to taxes levied for the maintenance of public schools of the State for the term required by article nine, section three, of the Constitution: *Provided, further*, the State tax shall not exceed five cents on the one hundred dollars value of property.

SEC. 7. *Acts levying taxes shall state objects, etc.* Every act of the General Assembly levying a tax shall state the special object to which it is to be applied, and it shall be applied to no other purpose.

Acts levying taxes shall state objects, etc.

ARTICLE VI

SUFFRAGE AND ELIGIBILITY TO OFFICE

SECTION 1. *Who may vote.* Every male person born in the United States, and every male person who has been naturalized, twenty-one years of age, and possessing the qualifications set out in this article, shall be entitled to vote at any election by the people in the State, except as herein otherwise provided.

Qualifications of elector.

SEC. 2. *Qualifications of voters.* He shall reside in the State of North Carolina for one year, and in the precinct, ward, or other election district, in which he offers to vote four months next preceding election: *Provided*, that removal from one precinct, ward or other election district to another in the same county shall not operate to deprive any person of the right to vote in the precinct, ward or other election district from which he has removed until four months after such removal. No person who has been convicted, or who has confessed his guilt in open court upon indictment, of any crime the punishment of which now is, or may hereafter be, imprisonment in the State's Prison, shall be permitted to vote, unless the said person shall be first restored to citizenship in the manner prescribed by law.

Qualifications of electors.

SEC. 3. *Voters to be registered.* Every person offering to vote shall be at the time a legally registered voter as herein prescribed and in the manner hereafter provided by law, and the General Assembly of North Carolina shall enact general registration laws to carry into effect the provisions of this article.

Qualifications of elector.

General Assembly to provide registration laws.

SEC. 4. *Qualification for registration.* Every person presenting himself for registration shall be able to read and write any section of the Constitution in the English language. But no male person who was, on January 1, 1867, or at any time prior thereto, entitled to vote under the laws of any State in the United States wherein he then resided, and no lineal de-

Qualifications of elector to register and vote.

Registration of persons entitled to vote without educational qualifications.

scendant of any such person, shall be denied the right to register and vote at any election in this State by reason of his failure to possess the educational qualifications herein prescribed: *Provided*, he shall have registered in accordance with the terms of this section prior to December 1, 1908. The General Assembly shall provide for the registration of all persons entitled to vote without the educational qualifications herein prescribed, and shall, on or before November 1, 1908, provide for the making of a permanent record of such registration, and all persons so registered shall forever thereafter have the right to vote in all elections by the people in this State, unless disqualified under section 2 of this article.

Permanent
record.

Amendment
indivisible.

SEC. 5. *Indivisible plan; legislative intent.* That this amendment to the Constitution is presented and adopted as one indivisible plan for the regulation of the suffrage, with the intent and purpose to so connect the different parts, and to make them so dependent upon each other, that the whole shall stand or fall together.

Elections by
people and Gen-
eral Assembly.

SEC. 6. *Elections by people and General Assembly.* All elections by the people shall be by ballot, and all elections by the General Assembly shall be *viva voce*.

Oath of office.

SEC. 7. *Eligibility to office; official oath.* Every voter in North Carolina, except as in this article disqualified, shall be eligible to office, but before entering upon the duties of the office he shall take and subscribe the following oath:

"I, _____, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as _____. So help me, God."

Disqualification
for office.

SEC. 8. *Disqualification for office.* The following classes of persons shall be disqualified for office. *First*, all persons who shall deny the being of Almighty God. *Second*, all persons who shall have been convicted or confessed their guilt on indictment pending, and whether sentenced or not, or under judgment suspended, of any treason or felony, or of any other crime for which the punishment may be imprisonment in the penitentiary, since becoming citizens of the United States, or of corruption or malpractice in office, unless such person shall be restored to the rights of citizenship in a manner prescribed by law.

When amendment
to take effect.

SEC. 9. *When this chapter operative.* That this amendment to the Constitution shall go into effect on the first day of July, nineteen hundred and two, if a majority of votes cast at the next general election shall be cast in favor of this suffrage amendment.

ARTICLE VII

MUNICIPAL CORPORATIONS

SECTION 1. *County officers.* In each county there shall be elected biennially by the qualified voters thereof, as provided for the election of members of the General Assembly, the following officers: A treasurer, register of deeds, surveyor, and five commissioners.

County officers.

SEC. 2. *Duty of county commissioners.* It shall be the duty of the commissioners to exercise a general supervision and control of the penal and charitable institutions, schools, roads, bridges, levying of taxes, and finances of the county, as may be prescribed by law. The register of deeds shall be *ex officio* clerk of the board of commissioners.

Duty of county commissioners.

SEC. 3. *Counties to be divided into districts.* It shall be the duty of the commissioners first elected in each county to divide the same into convenient districts, to determine the boundaries and prescribe the name of the said districts, and to report the same to the General Assembly before the first day of January, 1869.

Counties to be divided into districts.

SEC. 4. *Townships have corporate powers.* Upon the approval of the reports provided for in the foregoing section by the General Assembly, the said districts shall have corporate powers for the necessary purposes of local government and shall be known as townships.

Said districts shall have corporate powers as townships.

SEC. 5. *Officers of townships.* In each township there shall be biennially elected, by the qualified voters thereof, a clerk and two justices of the peace, who shall constitute a board of trustees, and shall, under the supervision of the county commissioners, have control of the taxes and finances, roads and bridges of the townships, as may be prescribed by law. The General Assembly may provide for the election of a large number of justices of the peace in cities and towns, and in those townships in which cities and towns are situated. In every township there shall also be biennially elected a school committee, consisting of three persons, whose duties shall be prescribed by law.

Officers of townships.

SEC. 6. *Trustees shall assess property.* The township board of trustees shall assess the taxable property of their townships and make returns to the county commissioners for revision, as may be prescribed by law. The clerk shall be, *ex officio*, treasurer of the township.

Trustees shall assess property.

SEC. 7. *No debt or loan except by a majority of voters.* No county, city, town, or other municipal corporation shall contract any debt, pledge its faith or loan its credit, nor shall

No debt or loan except by a majority of voters.

any tax be levied or collected by any officers of the same except for the necessary expenses thereof, unless by a vote of the majority of the qualified voters therein.

Drawing of money.

SEC. 8. *No money drawn except by law.* No money shall be drawn from any county or township treasury, except by authority of law.

Taxes to be ad valorem.

SEC. 9. *Taxes to be ad valorem.* All taxes levied by any county, city, town, or township shall be uniform and *ad valorem* upon all property in the same, except property exempted by this Constitution.

When officers enter on duty.

SEC. 10. *When officers enter on duty.* The county officers first elected under the provisions of this article shall enter upon their duties ten days after the approval of this Constitution by the Congress of the United States.

Governor to appoint justices.

SEC. 11. *Governor to appoint justices.* The Governor shall appoint a sufficient number of justices of the peace in each county, who shall hold their places until sections four, five, and six of this article shall have been carried into effect.

Charters to remain in force until legally changed.

SEC. 12. *Charters to remain in force until legally changed.* All charters, ordinances, and provisions relating to municipal corporations shall remain in force until legally changed, unless inconsistent with the provisions of this Constitution.

Debts in aid of the rebellion not to be paid.

SEC. 13. *Debts in aid of the rebellion not to be paid.* No county, city, town, or other municipal corporation shall assume to pay, nor shall any tax be levied or collected for the payment of any debt, or the interest upon any debt, contracted directly or indirectly in aid or support of the rebellion.

Powers of General Assembly over municipal corporations.

SEC. 14. *Powers of General Assembly over municipal corporations.* The General Assembly shall have full power by statute to modify, change, or abrogate any and all of the provisions of this article, and substitute others in their place, except sections seven, nine, and thirteen.

ARTICLE VIII

CORPORATIONS OTHER THAN MUNICIPAL

Restriction of legislative powers as to corporations.

SECTION 1. *Corporations under general laws.* No corporation shall be created nor shall its charter be extended, altered, or amended by special act, except corporations for charitable, educational, penal, or reformatory purposes that are to be and remain under the patronage and control of the State; but the General Assembly shall provide by general laws for the chartering and organization of all corporations and for amending, extending, and forfeiture of all charters,

General laws for organization of corporations.

except those above permitted by special act. All such general laws and special acts may be altered from time to time or repealed; and the General Assembly may at any time by special act repeal the charter of any corporation.

Alteration or repeal of general or special acts.

Special acts for repeal of charters.

SEC. 2. *Debts of corporations, how secured.* Dues from corporations shall be secured by such individual liabilities of the corporations, and other means, as may be prescribed by law.

Debts of corporations, how secured.

SEC. 3. *What corporations shall include.* The term "Corporation," as used in this article, shall be construed to include all associations and joint-stock companies having any of the powers and privileges of corporations not possessed by individuals or partnerships. And all corporations shall have the right to sue, and shall be subject to be sued, in all courts in like cases as natural persons.

What corporations shall include.

SEC. 4. *Legislature to provide for organizing cities, towns, etc.* It shall be the duty of the Legislature to provide by general laws for the organization of cities, towns, and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessment and in contracting debts by such municipal corporations.

General laws for organization and government of municipalities.

ARTICLE IX

EDUCATION

SECTION 1. *Education shall be encouraged.* Religion, morality, and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged.

Education shall be encouraged.

SEC. 2. *General Assembly shall provide for schools; separation of the races.* The General Assembly, at its first session under this Constitution, shall provide by taxation and otherwise for a general and uniform system of public schools, wherein tuition shall be free of charge to all the children of the State between the ages of six and twenty-one years. And the children of the white race and the children of the colored race shall be taught in separate public schools; but there shall be no discrimination in favor of, or to the prejudice of, either race.

General Assembly shall provide for schools.

Separation of the races.

SEC. 3. *Counties to be divided into districts.* Each county of the State shall be divided into a convenient number of districts, in which one or more public schools shall be maintained at least six months in every year; and if the commissioners of any county shall fail to comply with the aforesaid requirements of this section, they shall be liable to indictment.

Counties to be divided into districts.

What property shall be devoted to educational purposes.

SEC. 4. *What property devoted to educational purposes.* The proceeds of all lands that have been or hereafter may be granted by the United States to this State, and not otherwise, appropriated by this State or the United States; also all moneys, stocks, bonds, and other property now belonging to any State fund for purposes of education, also the net proceeds of all sales of the swamp lands belonging to the State, and all other grants, gifts or devises that have been or hereafter may be made to the State, and not otherwise appropriated by the State or by the terms of the grant, gift, or devise, shall be paid into the State treasury, and, together with so much of the ordinary revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated for establishing and maintaining in this State a system of free public schools, and for no other uses or purposes whatsoever.

County school fund.

SEC. 5. *County school fund; proviso.* All moneys, stocks, bonds, and other property belonging to a county school fund; also the net proceeds from the sale of estrays; also the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the State; and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to and remain in the several counties, and shall be faithfully appropriated for establishing and maintaining free public schools in the several counties of this State: *Provided*, that the amount collected in each county shall be annually reported to the Superintendent of Public Instruction.

Proviso.

Election of trustees and provisions for maintenance of the university.

SEC. 6. *Election of trustees, and provisions for maintenance, of the University.* The General Assembly shall have power to provide for the election of trustees of the University of North Carolina, in whom, when chosen, shall be vested all the privileges, rights, franchises, and endowments thereof in any wise granted to or conferred upon the trustees of said University; and the General Assembly may make such provisions, laws, and regulations from time to time as may be necessary and expedient for the maintenance and management of said University.

Benefits of the university.

SEC. 7. *Benefits of the university.* The General Assembly shall provide that the benefits of the University, as far as practicable, be extended to the youth of the State free of expense for tuition; also, that all the property which has heretofore accrued to the State, or shall hereafter accrue, from escheats, unclaimed dividends, or distributive shares of the estates of deceased persons, shall be appropriated to the use of the University.

SEC. 8. *Board of education.* The Governor, Lieutenant-Governor, Secretary of State, Treasurer, Auditor, Superintendent of Public Instruction, and Attorney-General shall constitute a State Board of Education.

Board of Education.

SEC. 9. *President and secretary.* The governor shall be president and the Superintendent of Public Instruction shall be secretary of the Board of Education.

President and secretary.

SEC. 10. *Powers of the board.* The Board of Education shall succeed to all the powers and trusts of the president and directors of the Literary Fund of North Carolina, and shall have full power to legislate and make all needful rules and regulations in relation to free public schools and the educational fund of the State; but all acts, rules, and regulations of said board may be altered, amended, or repealed by the General Assembly, and when so altered amended, or repealed, they shall not be reënacted by the board.

Powers of board.

SEC. 11. *First session of the board.* The first session of the Board of Education shall be held at the capital of the State within fifteen days after the organization of the State government under this Constitution; the time of future meetings may be determined by the board.

First session of board.

SEC. 12. *Quorum.* A majority of the board shall constitute a quorum for the transaction of business.

Quorum.

SEC. 13. *Expenses.* The contingent expenses of the board shall be provided by the General Assembly.

Expenses.

SEC. 14. *Agricultural department.* As soon as practicable after the adoption of this Constitution, the General Assembly shall establish and maintain, in connection with the University, a department of agriculture, of mechanics, of mining, and of normal instruction.

Agricultural department.

SEC. 15. *Children must attend school.* The General Assembly is hereby empowered to enact that every child, of sufficient mental and physical ability, shall attend the public schools during the period between the ages of six and eighteen years, for a term of not less than sixteen months, unless educated by other means.

Children must attend school.

ARTICLE X

HOMESTEADS AND EXEMPTIONS

SECTION 1. *Exemptions of personal property.* The personal property of any resident of this State, to the value of five hundred dollars, to be selected by such resident, shall be and is hereby exempted from sale under execution or other final process of any court, issued for the collection of any debt.

Exemptions.

Homestead.

SEC. 2. *Homestead.* Every homestead, and the dwellings and buildings used therewith, not exceeding in value one thousand dollars, to be selected by the owner thereof, or in lieu thereof, at the option of the owner, any lot in a city, town, or village with the dwellings and buildings used thereon, owned and occupied by any resident of this State, and not exceeding the value of one thousand dollars, shall be exempt from sale under execution or other final process obtained on any debt. But no property shall be exempt from sale for taxes or for payment of obligations contracted for the purchase of said premises.

Homestead exempted from debt.

SEC. 3. *Homestead exemption from debt.* The homestead, after the death of the owner thereof, shall be exempt from the payment of any debt during the minority of his children, or any of them.

Laborer's lien.

SEC. 4. *Laborer's lien.* The provisions of sections one and two of this article shall not be so construed as to prevent a laborer's lien for work done and performed for the person claiming such exemption, or a mechanic's lien for work done on the premises.

Benefit of widow.

SEC. 5. *Benefit of widow.* If the owner of a homestead die, leaving a widow but no children, the same shall be exempt from the debts of her husband, and the rents and profits thereof shall inure to her benefit during her widowhood, unless she be the owner of a homestead in her own right.

Property of a married female secured to her.

SEC. 6. *Property of married women secured to them.* The real and personal property of any female in this State acquired before marriage, and all property, real and personal, to which she may, after marriage, become in any manner entitled, shall be and remain the sole and separate estate and property of such female, and shall not be liable for any debts, obligations, or engagements of her husband, and may be devised, and bequeathed, and, with the written assent of her husband, conveyed by her as if she were unmarried.

Husband may insure his life for the benefit of wife and children.

SEC. 7. *Husband may insure his life for the benefit of wife and children.* The husband may insure his own life for the sole use and benefit of his wife and children, and in case of the death of the husband the amount thus insured shall be paid over to the wife and children, or to the guardian, if under age, for her or their own use, free from all the claims of the representatives of her husband, or any of his creditors. And the policy shall not be subject to claims of creditors of the insured during the life of the insured, if the insurance issued is for the sole use and benefit of the wife and/or children.

SEC. 8. *How deed for homestead may be made.* Nothing contained in the foregoing sections of this article shall operate to prevent the owner of a homestead from disposing of the same by deed; but no deed made by the owner of a homestead shall be valid without the voluntary signature and assent of his wife, signified on her private examination according to law.

How deed for homestead may be made.

ARTICLE XI

PUNISHMENTS, PENAL INSTITUTIONS AND PUBLIC CHARITIES

SECTION 1. *Punishments; convict labor; proviso.* The following punishments only shall be known to the laws of this State, viz., death, imprisonment with or without hard labor, fines, removal from office, and disqualification to hold and enjoy any office of honor, trust, or profit under this State. The foregoing provision for imprisonment with hard labor shall be construed to authorize the employment of such convict labor on public works or highways, or other labor for public benefit, and the farming out thereof, where and in such manner as may be provided by law; but no convict shall be farmed out who has been sentenced on a charge of murder, manslaughter, rape, attempt to commit rape, or arson: *Provided*, that no convict whose labor may be farmed out shall be punished for any failure of duty as a laborer, except by a responsible officer of the State; but the convicts so farmed out shall be at all times under the supervision and control, as to their government and discipline, of the penitentiary board or some officer of this State.

Punishments.

Convict labor.

Proviso.

SEC. 2. *Death punishment.* The object of punishment being not only to satisfy justice, but also to reform the offender, and thus prevent crime, murder, arson, burglary, and rape. and these only, may be punishable with death, if the General Assembly shall so enact.

Death punishment.

SEC. 3. *Penitentiary.* The General Assembly shall, at its first meeting, make provision for the erection and conduct of a State's Prison or penitentiary at some central and accessible point within the State.

Penitentiary.

SEC. 4. *Houses of correction.* The General Assembly may provide for the erection of houses of correction, where vagrants and persons guilty of misdemeanors shall be restrained and usefully employed.

Houses of correction.

SEC. 5. *Houses of refuge.* A house or houses of refuge may be established whenever the public interests may require it, for the correction and instruction of other classes of offenders.

Houses of refuge.

The sexes to be separated.

SEC. 6. *The sexes to be separated.* It shall be required, by competent legislation, that the structure and superintendence of penal institutions of the State, the county jails, and city police prisons secure the health and comfort of the prisoners, and that male and female prisoners be never confined in the same room or cell.

Provision for the poor and orphans.

SEC. 7. *Provision for the poor and orphans.* Beneficent provisions for the poor, the unfortunate and orphan, being one of the first duties of a civilized and Christian State, the General Assembly shall, at its first session, appoint and define the duties of a Board of Public Charities, to whom shall be entrusted the supervision of all charitable and penal State institutions, and who shall annually report to the Governor upon their condition, with suggestions for their improvement.

Orphan houses.

SEC. 8. *Orphan houses.* There shall also, as soon as practicable, be measures devised by the State for the establishment of one or more orphan houses, where destitute orphans may be cared for, educated and taught some business or trade.

Inebriates and idiots.

SEC. 9. *Inebriates and idiots.* It shall be the duty of the Legislature, as soon as practicable, to devise means for the education of idiots and inebriates.

Deaf-mutes, blind and insane.

SEC. 10. *Deaf-mutes, blind, and insane.* The General Assembly may provide that the indigent deaf-mute, blind, and insane of the State shall be cared for at the charge of the State.

Self-supporting.

SEC. 11. *Self-supporting.* It shall be steadily kept in view by the Legislature and the Board of Public Charities that all penal and charitable institutions should be made as nearly self-supporting as is consistent with the purposes of their creation.

ARTICLE XII

MILITIA

Who are liable to militia duty.

SECTION 1. *Who are liable to militia duty.* All able-bodied male citizens of the State of North Carolina, between the ages of twenty-one and forty years, who are citizens of the United States, shall be liable to duty in the militia: *Provided*, that all persons who may be adverse to bearing arms, from religious scruples, shall be exempt therefrom.

Proviso.

Organizing, etc.

SEC. 2. *Organizing, etc.* The General Assembly shall provide for the organizing, arming, equipping, and discipline of the militia, and for paying the same, when called into active service.

SEC. 3. *Governor commander-in-chief.* The Governor shall be commander-in-chief, and shall have power to call out the militia to execute the law, suppress riots or insurrections, and to repel invasion. Governor commander-in-chief.

SEC. 4. *Exemptions.* The General Assembly shall have power to make such exemptions as may be deemed necessary, and to enact laws that may be expedient for the government of the militia. Exemptions.

ARTICLE XIII

AMENDMENTS

SECTION 1. *Convention, how called.* No convention of the people of this State shall ever be called by the General Assembly, unless by the concurrence of two-thirds of all the members of each House of the General Assembly, and except the proposition, Convention or No Convention, be first submitted to the qualified voters of the whole State, at the next general election, in a manner to be prescribed by law. And should a majority of the votes cast be in favor of said convention, it shall assemble on such day as may be prescribed by the General Assembly. Convention, how called.

SEC. 2. *How the Constitution may be altered.* No part of the Constitution of this State shall be altered unless a bill to alter the same shall have been agreed to by three-fifths of each House of the General Assembly. And the amendment or amendments so agreed to shall be submitted at the next general election to the qualified voters of the whole State, in such manner as may be prescribed by law. And in the event of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the Constitution of this State. How the Constitution may be altered.

ARTICLE XIV

MISCELLANEOUS

SECTION 1. *Indictments.* All indictments which shall have been found, or may hereafter be found, for any crime or offense committed before this Constitution takes effect, may be proceeded upon in the proper courts, but no punishment shall be inflicted which is forbidden by this Constitution. Indictments.

SEC. 2. *Penalty for fighting duel.* No person who shall hereafter fight a duel, or assist in the same as a second, or send, accept, or knowingly carry a challenge therefor, or agree to go out of the State to fight a duel, shall hold any office in this State. Penalty for fighting duel.

Drawing money.

SEC. 3. *Drawing money.* No money shall be drawn from the treasury but in consequence of appropriations made by law; and an accurate account of the receipts and expenditures of the public money shall be annually published.

Mechanics lien.

SEC. 4. *Mechanic's lien.* The General Assembly shall provide, by proper legislation, for giving to mechanics and laborers an adequate lien on the subject-matter of their labor.

Governor to make appointments.

SEC. 5. *Governor to make appointments.* In the absence of any contrary provision, all officers of this State, whether heretofore elected, or appointed by the Governor, shall hold their positions only until other appointments are made by the Governor, or, if the officers are elective, until their successors shall have been chosen and duly qualified according to the provisions of this Constitution.

Seat of government.

SEC. 6. *Seat of government.* The seat of government in this State shall remain at the city of Raleigh.

Holding office.

SEC. 7. *Holding office.* No person who shall hold any office or place of trust or profit under the United States, or any department thereof, or under this State, or under any other state or government, shall hold or exercise any other office or place of trust or profit under the authority of this State, or be eligible to a seat in either House of the General Assembly: *Provided*, that nothing herein contained shall extend to officers in the militia, justices of the peace, commissioners of public charities, or commissioners for special purposes.

Proviso.

Intermarriage of whites and negroes prohibited.

SEC. 8. *Intermarriage of whites and negroes prohibited.* All marriages between a white person and a negro, or between a white person and a person of negro descent to the third generation, inclusive, are hereby forever prohibited.

INDEX

- Abuses in assessments and contracting debts by municipal corporations, general assembly to prevent. A. 8, S. 4.
- Actions at law and equity suits, no distinctions. A. 4, S. 1.
pending when constitution took effect. A. 4, S. 20.
- Acts of general assembly, style of. A. 2, S. 21.
levying taxes, must state object. A. 5, S. 7.
- Agricultural department. A. 3, S. 17.
in connection with university. A. 9, S. 14.
- Alimony, general assembly does not secure. A. 2, S. 10.
- Allegiance to United States government. A. 1, S. 5.
- Alleys, laws authorizing, etc. A. 2, S. 29.
- Amendments. A. 13.
do not vacate existing office. A. 4, S. 33.
- Answer to criminal charge. A. 1, S. 12.
- Apportionment of senators and representatives. A. 2, SS. 4, 5, 6.
- Arms, right to bear. A. 1, S. 24.
- Article seven, general assembly may modify or repeal certain sections.
A. 7, S. 14.
- Assemblage, right of. A. 1, S. 25.
- Assessment or collection of taxes, extending time for. A. 2, S. 29.
- Attorney-general advises executive. A. 3, S. 14.
duties of. A. 3, S. 13.
- Auditor, duties of. A. 3, S. 13.
- Bail, excessive. A. 1, S. 14.
- Ballot, elections to be by. A. 6, S. 6.
- Bills of general assembly, read three times. A. 2, S. 23.
- Blind provided for. A. 11, S. 10.
- Board of charities. A. 11, S. 7.
- Boundaries of state. A. 1, S. 34.
- Bridges, laws relating to. A. 2, S. 29.
- Capital punishment. A. 11, S. 2.
- Capitation tax. A. 5, S. 1.
application of proceeds from. A. 5, S. 2.
exemptions. A. 5, S. 1.
- Cemeteries, laws relating to. A. 2, S. 29.
- Charities, public. A. 11.
deaf-mutes and the blind. A. 11, S. 10.
idiots and inebriates. A. 11, S. 9.
provisions for orphans and the poor. A. 11, S. 7.
self-supporting as far as possible. A. 11, S. 11.
- Cities, laws changing names of. A. 2, S. 29.
organized by legislation. A. 8, S. 4.
- Citizenship, restoration to. A. 2, S. 11.
- Civil and Criminal actions. A. 4, S. 1.
- Claims against the State. A. 4, S. 9.
- Clerk of superior court, election of. A. 4, S. 16.
removal for inability. A. 4, S. 32.
terms of office of. A. 4, S. 17.
- Clerk of supreme court. A. 4, S. 15.
removal of. A. 4, S. 32.
term of office of. A. 4, S. 15.
- Collection of taxes, extending time for. A. 2, S. 29.
- Collector of taxes, law relieving. A. 2, S. 29.
- Communications. A. 3, S. 6.
- Compulsory education, general assembly may provide. A. 9, S. 15.
- Concealed weapons, carrying not justified. A. 1, S. 24.
- Constitution, how changed. A. 13, S. 2.
- Controversies at law about property. A. 1, S. 19.

- Convention, how called. A. 13.
- Convict labor. A. 11, S. 1.
- Coroner and sheriff. A. 4, S. 24.
- Corporations, municipal. A. 7.
 - charters remain in force till legally changed. A. 7, S. 12.
 - power of general assembly over. A. 7, S. 14; A. 8, S. 4.
- Corporations, other than municipal. A. 8.
 - debts of, how secured. A. 8, S. 2.
 - special charters prohibited. A. 8, S. 1.
- Correction, houses of. A. 11, S. 4.
- Council of state. A. 3, S. 14.
- Counsel allowed defendant. A. 1, S. 11.
- Counties, commissioners divide into districts. A. 7, S. 3.
 - districts have corporate powers as townships. A. 7, S. 4.
 - majority of voters necessary to levy taxes, etc. A. 7, S. 7.
 - money, how drawn from treasury. A. 7, S. 8.
 - officers enter on duty, when. A. 7, S. 10.
 - of townships. A. 7, S. 5.
 - school districts. A. 9, S. 3.
 - fund. A. 9, S. 5.
- Counties, taxes to be ad valorem. A. 7, S. 9.
 - township trustees assess property. A. 7, S. 6.
- County treasurer. A. 7, S. 1.
- County commissioners, election and duty of. A. 7, SS. 1, 2.
- Courts to be open. A. 1, S. 35.
 - inferior, laws relating to establishment of. A. 2, S. 29; A. 4, S. 12.
 - kinds of. A. 4, S. 2.
- Criminal and civil action. A. 4, S. 1.
 - courts for cities and towns. A. 4, S. 14.
 - prosecutions. A. 1, S. 11.
- Criminal charges, answer to. A. 1, S. 12.
- Deaf-mutes provided for. A. 11, S. 10.
- Death punishment. A. 11, S. 2.
- Debt does not affect homestead. A. 10, S. 3.
 - county, city or town cannot contract, except by majority of qualified voters. A. 7, S. 7.
 - imprisonment for. A. 1, S. 16.
 - in aid of rebellion, void. A. 7, S. 13.
 - restrictions upon increase of public, etc. A. 5, S. 4.
 - what bonds declared invalid. A. 1, S. 6.
- Declaration of rights. A. 1.
- Deeds, laws giving effect to. A. 2, S. 29.
- Department of agriculture. A. 3, S. 17.
- Disqualification for office. A. 6, S. 8; A. 14, S. 7.
 - dueling disqualifies. A. 14, S. 2.
- Divorce, general assembly does not grant. A. 2, S. 10.
- Education, board of. A. 9, S. 8.
 - county school fund. A. 9, S. 5.
 - encouraged. A. 1, S. 27; A. 9, S. 1.
 - expenses. A. 9, S. 13.
 - first session of. A. 9, S. 11.
 - officers. A. 9, S. 9.
 - power of. A. 9, S. 10.
 - property devoted to. A. 9, SS. 4, 5.
 - quorum. A. 9, S. 12.
- Elections of officers by general assembly, *viva voce*. A. 2, S. 9.
- Elections, by people by ballot and by general assembly, *viva voce*. A. 6, S. 6.
 - contested, returns of. A. 3, S. 3.
 - fee. A. 1, S. 10.
 - frequent. A. 1, S. 28.

- Electors, qualifications of. A. 6, SS. 1, 2, 3.
- registration of. A. 6, SS. 3, 4.
- Eligibility to office. A. 6.
- Emergency judges. A. 4, S. 11.
- Emoluments, exclusive, none. A. 1, S. 7.
- hereditary. A. 1, S. 30.
- Entails to be regulated. A. 2, S. 15.
- Enumeration of rights not to impair others retained by people. A. 1, S. 37.
- Equity suits and actions at law, distinction abolished. A. 4, S. 1.
- pending when constitution took effect. A. 4, S. 20.
- Evidence against himself, criminal not compelled to give. A. 1, S. 11.
- Executive, attorney-general advises. A. 3, S. 14.
- department of. A. 3.
- distinct. A. 1, S. 8.
- officers. A. 3, S. 1.
- compensation. A. 3, S. 15.
- duties. A. 3, S. 13.
- reports of. A. 3, S. 7.
- terms of office of. A. 3, S. 1.
- seal of state. A. 3, S. 16.
- vacancy in, how filled. A. 3, S. 13.
- Exemption, personal property. A. 10, S. 1.
- by reason of military duty, etc. A. 12, S. 4.
- property of *feme covert* not liable for husband's debts. A. 10, S. 6.
- Ex post facto* laws. A. 1, S. 32.
- Extra session of general assembly. A. 3, S. 9.
- Feigned issues abolished. A. 4, S. 1.
- Ferries, laws relating to. A. 2, S. 29.
- Fines, excessive. A. 1, S. 14.
- laws remitting fines, etc. A. 2, S. 29.
- Forfeitures, laws remitting. A. 2, S. 29.
- Freedom of the press. A. 1, S. 20.
- Fundamental principles, frequent recurrence to. A. 1, S. 29.
- General assembly, acts style of. A. 2, S. 21.
- article seven may be modified or repealed by. A. 7, S. 14.
- bills and resolutions read three times. A. 2, S. 23.
- compulsory education may be enforced by. A. 9, S. 15.
- elections by, to be *viva voce*. A. 6, S. 6.
- entails regulated by. A. 2, S. 15.
- extra sessions. A. 2, S. 28; A. 3, S. 9.
- journals kept. A. 2, S. 16.
- protests entered on. A. 2, S. 17.
- General assembly, meetings of, when. A. 2, S. 2.
- members, election for, when. A. 2, S. 27.
- oath of. A. 2, S. 24.
- office a disqualification. A. 14, S. 7.
- terms commence with elections. A. 2, S. 25.
- vacancies, how filled. A. 2, S. 13.
- municipal corporations controlled by. A. 7, S. 14.
- names, personal, not changed by. A. 2, S. 11.
- non-navigable streams, laws relating to. A. 2, S. 29.
- officers of, election, *viva voce*. A. 2, S. 9.
- pay of. A. 2, S. 28.
- president of senate. A. 2, S. 19.
- speaker of house. A. 2, S. 18.
- powers of. A. 2, S. 22.
- in relation to divorce and alimony. A. 2, S. 10.
- in relation to private or special legislation. A. 2, S. 29.
- representation apportioned by. A. 2, SS. 4, 5.
- revenue. A. 2, S. 14.

- schools provided by. A. 9, S. 2.
- university to be maintained by. A. 9, SS. 6, 7.
- ycas and nays. A. 2, SS. 14, 26.
- Government, allegiance to United States. A. 1, S. 5.
- internal, of state. A. 1, S. 3.
- origin of. A. 1, S. 2.
- seat of, remains at Raleigh. A. 14, S. 6.
- Governor, commands militia. A. 3, S. 8.
- commutations, pardons, reprieves. A. 3, S. 6.
- compensation. A. 3, S. 15.
- duties performed by lieutenant-governor, when. A. 3, S. 12.
- extra sessions called by. A. 3, S. 9.
- impeachment of. A. 3, S. 12.
- justices of peace, appointed by, when. A. 7, S. 11.
- lieutenant, qualification of. A. 3, S. 2.
- oath of office. A. 3, S. 4.
- officers appointed by. A. 3, S. 10; A. 14, S. 5.
- qualification of. A. 3, S. 2.
- resident of. A. 3, S. 5.
- vacancy in office of. A. 3, S. 12.
- Health, laws relating to. A. 2, S. 29.
- Habeas corpus*. A. 1, S. 21.
- Hereditary emoluments. A. 1, S. 30.
- Highways, laws authorizing, etc. A. 2, S. 29.
- Homestead and exemption. A. 10, S. 2.
- benefit of widow in. A. 10, S. 5.
- exempted from debt. A. 10, S. 3.
- laborer's lien attaches. A. 10, S. 4.
- notes, exempt from tax. A. 5, S. 3.
- privy examination of wife to dispose of. A. 10, S. 8.
- Houses of correction. A. 11, S. 4.
- Houses of refuge. A. 11, S. 5.
- House of Representatives, representatives, apportionment. A. 2, S. 5.
- officers of. A. 2, S. 18.
- qualification for. A. 2, S. 8.
- ratio of. A. 2, S. 6.
- term, begins when. A. 2, S. 25.
- Husband can insure life for benefit of family. A. 10, S. 7.
- Idiots provided for. A. 11, S. 9.
- Immigration, department of. A. 3, S. 17.
- Impeachment. A. 4, S. 4.
- court of. A. 4, S. 3.
- of governor. A. 3, S. 12.
- Imprisonment for debt. A. 1, S. 16.
- except by law, wrong. A. 1, S. 17.
- income tax. A. 5, S. 3.
- Indictments for crime committed before constitution took effect. A. 14, S. 1.
- Inebriates. A. 11, S. 9.
- Inferior courts. A. 4, S. 12.
- officers of. A. 4, S. 30.
- Insane, provided for. A. 11, S. 10.
- Institutions, charitable. A. 11.
- penal. A. 11.
- public, annual reports from. A. 3, S. 7.
- self-supporting as far as possible. A. 11, S. 11.
- sexes to be separated. A. 11, S. 6.
- Instruction, superintendent of public. A. 3, S. 13.
- Intermarriage of whites and negroes prohibited. A. 14, S. 8.
- Internal government of state. A. 1, S. 3.
- Issues of fact, by whom tried and how waived. A. 4, S. 13.

- Judges, election, terms of, etc. A. 4, S. 21.
- fees, salaries, emoluments. A. 4, S. 18.
- removal of, for inability. A. 4, S. 31.
- residence of. A. 4, S. 11.
- special or emergency. A. 4, S. 11.
- Judicial department. A. 4.
- districts for superior courts. A. 4, S. 10.
- general assembly not to deprive of jurisdiction. A. 4, S. 12.
- powers, division of. A. 4, S. 2.
- terms of first officers under constitution. A. 4, S. 26.
- vacancies. A. 4, S. 25.
- Judicial remedy, allowed all. A. 1, S. 35.
- Judiciary distinct. A. 1, S. 8.
- Jurisdiction, courts inferior to supreme. A. 4, S. 12.
- justices of the peace. A. 4, S. 27.
- supreme court. A. 4, S. 8.
- Jurors, laws relating to pay of. A. 2, S. 29.
- Jury, right of. A. 1, S. 13.
- sacred and inviolable. A. 1, S. 19.
- trial by, waived. A. 4, S. 13.
- Justices of the peace, governor appoints, when. A. 7, S. 11.
- jurisdiction of. A. 4, S. 27.
- laws relating to appointment of. A. 2, S. 29.
- vacancies in office. A. 4, S. 28.
- Labor, etc., laws regulating. A. 2, S. 29.
- Laborers and mechanics' lien. A. 14, S. 4.
- attaches to homestead. A. 10, S. 4.
- Law of land, no person imprisoned, or deprived of life, etc., but by. A. 1, S. 17.
- Laws, *ex post facto* and retrospective. A. 1, S. 32.
- private, thirty days' notice before passage. A. 2, S. 12.
- what in force. A. 4, S. 19.
- Legislative department, distinct. A. 1, S. 8.
- Legislature, two branches of. A. 2, S. 1.
- provide for organizing towns, etc. A. 8, S. 4.
- trials other than jury. A. 1, S. 13.
- Legitimation, general assembly can pass general laws for. A. 2, S. 11.
- Liberty, deprivation of, except by law. A. 1, S. 17.
- religious. A. 1, S. 26.
- restrained of, remedied. A. 1, S. 18.
- warrants without evidence, dangerous to. A. 1, S. 15.
- Lien of laborers and mechanics. A. 14, S. 4.
- Lieutenant-governor, president of senate, duties of. A. 3, S. 11.
- when governor. A. 3, S. 12.
- Literary fund, board of education to succeed to rights of. A. 9, S. 10.
- Local legislation prohibited. A. 2, S. 29.
- Manufacturing, laws regulating. A. 2, S. 29.
- Marriages between whites and negroes forbidden. A. 14, S. 8.
- Married women, husband can insure life for benefit of. A. 10, S. 7.
- privity examination of, to dispose of homestead. A. 10, S. 8.
- property of, not liable for husband's debts. A. 10, S. 6.
- Mechanics' lien. A. 14, S. 4.
- Men, equality, rights of. A. 1, S. 1.
- Militia. A. 1, S. 24; A. 12.
- exemptions from duty. A. 12, S. 4.
- governor commands. A. 3, S. 8; A. 12, S. 3.
- organization of. A. 12, S. 2.
- who liable to bear arms. A. 12, S. 1.
- Mining, laws regulating. A. 2, S. 29.

- Money, how drawn from state treasury. A. 14, S. 3.
- county or township treasury. A. 7, S. 8.
- paid into treasury, refunding. A. 2, S. 29.
- Monopolies are injurious. A. 1, S. 31.
- Mortgages given for price of home, etc. A. 5, S. 3.
- Municipal corporations. A. 7.
- cannot contract debt except by majority of qualified voters. A. 7, S. 7.
- charters remain in force till changed. A. 7, S. 12.
- general assembly to provide for organization of; taxation, etc., by. A. 8, S. 4.
- power of general assembly over. A. 7, S. 14; A. 8, S. 4.
- special charter prohibited. A. 8, S. 4.
- Names of cities, towns and townships, laws changing. A. 2, S. 29.
- Names, personal, how changed. A. 2, S. 11.
- Normal school to be maintained by general assembly at university. A. 9, S. 14.
- Notes given for price of home, not taxable. A. 5, S. 3.
- Nuisances, laws relating to abatement of. A. 2, S. 29.
- Oath of governor. A. 3, S. 4.
- Oath of member of general assembly. A. 2, S. 24.
- Oath of office. A. 6, S. 7.
- Office, cannot hold two. A. 14, S. 7.
- disqualification. A. 6, S. 8.
- dueling disqualifies for. A. 14, S. 2.
- eligibility to. A. 6.
- qualifications, property, none. A. 1, S. 22.
- Officers, county. A. 7, SS. 1, 10.
- first elected. A. 4, S. 26.
- what appointed by governor. A. 3, S. 10; A. 14, S. 5.
- Orphans, houses for. A. 11, S. 8.
- provision for. A. 11, S. 7.
- Pardons. A. 3, S. 6.
- Peace, soldiers quartered in time of. A. 1, S. 36.
- Penalties, laws remitting. A. 2, S. 29.
- Penitentiary. A. 11, S. 3.
- convict labor. A. 11, S. 1.
- self-supporting as far as possible. A. 11, S. 11.
- sexes separated. A. 11, S. 6.
- People, right of, to assemble together. A. 1, S. 25.
- Perpetuities, injurious. A. 1, S. 31.
- general assembly shall prevent. A. 2, S. 15.
- Political power and government. A. 1, S. 2.
- societies in secret dangerous. A. 1, S. 25.
- Poll tax. A. 5, S. 1.
- Poor, provision for. A. 11, S. 7.
- Power of general assembly. A. 2, S. 22.
- to suspend laws, injurious. A. 1, S. 9.
- Powers, executive, judicial and legislative, distinct. A. 1, S. 8.
- judicial, division of. A. 4, S. 2.
- Press, freedom and abuse of. A. 1, S. 20.
- Principles, recurrence to fundamental. A. 1, S. 29.
- Prisoners, health and comfort secured. A. 11, S. 6.
- Private laws. A. 2, SS. 11, 12.
- local or special legislation. A. 2, S. 29.
- Privileges, exclusive, none. A. 1, S. 7.
- Property, controversies at law about. A. 1, S. 19.
- deprivation of, except by law, wrong. A. 1, S. 17.
- devoted to education. A. 9, S. 4.
- exemptions from taxation. A. 5, S. 5.
- qualifications, none. A. 1, S. 22.
- Prosecution, criminal. A. 1, S. 11.
- Protest, against act or resolves, by whom and when made. A. 2, S. 17.
- Public debt, increase of, restricted, etc. A. 5, S. 4.
- what bonds declared invalid. A. 1, S. 6.

- Public moneys, how drawn. A. 14, S. 3.
- Public schools, general assembly to provide for. A. 9, S. 2.
- Punishment penal institutions and public charities. A. 11.
 - cruel or unusual. A. 1, S. 14; A. 14, S. 1.
- Qualification and election of members of general assembly, each house judge of.
 - A. 2, S. 22.
- Rebellion, debt in aid of, not to be paid. A. 7, S. 13.
- Recurrence to fundamental principles. A. 1, S. 29.
- Refuge, houses of. A. 11, S. 5.
- Register of deeds A. 7, S. 1.
- Registration of electors. A. 6, SS. 3, 4.
- Religious liberty. A. 1, S. 26.
 - scruples against bearing arms. A. 12, S. 1.
- Removal of judges. A. 4, S. 31.
 - of clerks. A. 4, S. 32.
- Representation and taxation. A. 1, S. 23.
- Reprieves. A. 3, S. 6.
- Retrospective laws. A. 1, S. 32.
- Revenue. A. 2, S. 14; A. 5.
- Right of assemblage. A. 1, S. 25.
 - of jury. A. 1, S. 13.
 - of session, none. A. 1, S. 4.
 - to bear arms. A. 1, S. 24.
 - to suspend laws, injurious. A. 1, S. 9.
- Rights, declaration of. A. 1.
 - of men. A. 1, SS. 1, 37.
- Salaries and fees of officers of judicial department, general assembly regulates.
 - A. 4, S. 18.
- Sanitation, laws relating to. A. 2, S. 29.
- School districts, laws establishing or changing lines. A. 2, S. 29.
- Schools, attendance of children. A. 9, S. 15.
 - county, divided into districts. A. 9, S. 3.
 - fund. A. 9, S. 5.
 - provided by legislature. A. 9, S. 2.
 - racess separate. A. 9, S. 2.
 - term, six months required. A. 9, S. 3.
- Seal of State. A. 3, S. 16.
- Search warrants without evidence wrong. A. 1, S. 15.
- Seat of government at Raleigh. A. 14, S. 6.
- Secession, no right of. A. 1, S. 4.
- Secretary of state, duties of. A. 3, S. 13.
- Senate presiding officer. A. 2, S. 19.
 - pro tem, speaker, when elected. A. 2, S. 20.
- Senators, number of. A. 2, S. 3.
 - president of. A. 2, S. 19.
 - qualifications for. A. 2, S. 7.
 - regulating senatorial districts. A. 2, S. 4.
 - senatorial officers. A. 2, S. 20.
- Separation of governmental powers. A. 1, S. 8.
- Sexes separated in confinement. A. 11, S. 6.
- Sheriff and coroner. A. 4, S. 24.
- Slavery prohibited. A. 1, S. 33.
- Societies, secret political, dangerous. A. 1, S. 25.
- Soldiers, how quartered. A. 1, S. 36.
- Solicitor, how elected. A. 4, S. 23.
- Special courts. A. 4, S. 14.
- Special legislation, powers of general assembly as to. A. 2, S. 29.
- State boundaries. A. 1, S. 34.
 - claims against. A. 4, S. 9.
 - internal government. A. 1, S. 3.
- Statistics, department of. A. 3, S. 17.

- Streets, laws authorizing, etc. A. 2, S. 29.
- Suffrage and eligibility to office. A. 6.
- Superintendent of public instruction. A. 3, S. 13.
 - reports of county school fund to be made. A. 9, S. 5.
- Superior court, open at all times except for jury trials. A. 4, S. 22.
 - clerk, his election. A. 4, S. 16.
 - removal from office. A. 4, S. 32.
 - term. A. 4, S. 17.
 - vacancy. A. 4, SS. 2, 9.
 - districts. A. 4, S. 10.
 - judges, election and term. A. 4, S. 21.
 - residence. A. 4, S. 11.
 - rotation. A. 4, S. 11.
 - solicitor for each district. A. 4, S. 23.
 - special term. A. 4, S. 11.
 - terms, annually in counties. A. 4, S. 10.
 - transaction of business, to be open for. A. 4, S. 22.
- Supreme court clerk. A. 4, S. 15.
 - clerk, removal from office. A. 4, S. 32.
 - jurisdiction. A. 4, SS. 8, 9.
 - justices. A. 4, S. 6.
 - election and terms of. A. 4, S. 21.
 - terms of. A. 4, S. 7.
- Surveyor, county. A. 7, S. 1.
- Suspending laws without consent of representatives, forbidden. A. 1, S. 9
- Taxation, ad valorem and uniform. A. 5, S. 3.
 - and revenue. A. 1, S. 23; A. 5.
 - except for necessary expenses, not levied by county. city or town without assent of majority of voters. A. 7, S. 7.
 - homestead notes exempt. A. 5, S. 3.
 - income. A. 5, S. 3.
 - levied by county commissioners. A. 5, S. 6.
 - of county to be ad valorem. A. 7, S. 9.
 - of purchases and sales retrospectively not to be passed. A. 1, S. 32
 - property, exemptions from. A. 5, S. 5.
- Taxes, acts to levy, to state object. A. 5, S. 7.
- Towns, etc., organized by legislature. A. 8, S. 4.
- Towns, laws changing names of. A. 2, S. 29.
- Townships, officers of. A. 7, S. 5.
 - laws changing names of. A. 2, S. 29.
 - laws erecting, changing lines. A. 2, S. 29.
- Trade, laws regulating. A. 2, S. 29.
- Trials on against state. A. 4, S. 5.
- Treasurer, duties of. A. 3, S. 13.
- University, agricultural department of, mechanics, mining and normal instruction connected with. A. 9, S. 14.
 - benefits of. A. 9, S. 7.
 - election of trustees. A. 9, S. 6.
 - general assembly shall maintain. A. 9, S. 7.
 - maintenance of. A. 9, S. 6.
 - property devoted to. A. 9, S. 7.
- Vacancies in general assembly. A. 2, S. 13.
 - other. A. 3, SS. 12, 13; A. 4, SS. 25, 28, 29.
- Vagrants, houses of correction for. A. 11, S. 4.
- Warrants without evidence injurious. A. 1, S. 15.
- Whites and negroes cannot intermarry. A. 14, S. 8.
 - separated in schools. A. 9, S. 2.
- Widow, homestead benefits. A. 10, S. 5.
- Wills, laws giving effect to. A. 2, S. 29.
- Yeas and nays, when entered. A. 2, SS. 14, 26.

PUBLIC LAWS
OF THE
STATE OF NORTH CAROLINA

SESSION 1933



PUBLIC LAWS
OF THE
STATE OF NORTH CAROLINA

SESSION 1933

H.B. 6

CHAPTER 1

AN ACT TO REDUCE THE COMPENSATION OF ALL STATE OFFICERS ELECTED AT THE ELECTION NOVEMBER 8, 1932, FIFTEEN PER CENT OF THE PRESENT SALARIES.

The General Assembly of North Carolina do enact:

SECTION 1. That the compensation of all State officers elected at the general election held November 8, 1932, upon their taking office for the terms to which they were elected, shall be fifteen per cent less than the respective salaries at present fixed for said offices.

Salaries of
elective officers
reduced 15%.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of January, A. D. 1933.

H.B. 9

CHAPTER 2

AN ACT TO AMEND SECTION 7663 OF THE CONSOLIDATED STATUTES, RELATING TO THE DISTRIBUTION OF STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand six hundred and sixty-three of the Consolidated Statutes be and the same is hereby amended by striking out the words "to the state library, two copies" in lines fourteen and fifteen of said section and inserting in lieu thereof the words "to the state library, twenty copies."

C. S. 7663,
amended, relating
to distribution
of statutes.

20 copies to
State library.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of January, A. D. 1933.

S.B. 8

CHAPTER 3

AN ACT TO REGULATE THE TERMS OF THE SUPERIOR COURT OF BEAUFORT COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended.

SECTION 1. That Section 1443 of the Consolidated Statutes of North Carolina and the amendments thereto, prescribing the time for holding the Superior Courts of Beaufort County, be and the same are hereby repealed and the following substituted:

Terms of Superior
Court in
Beaufort County.

Beaufort—Seventh Monday before the first Monday in March for two weeks, the first week for Criminal Cases only, and the second week for Criminal and Civil Cases; Second Monday before the first Monday in March for two weeks for Civil Cases only; Second Monday after the first Monday in March for Criminal Cases only, no Grand Jury to be drawn for this term; Fifth Monday after the first Monday in March for Civil Cases only; Ninth Monday after the first Monday in March for two weeks for Civil Cases only; Sixth Monday before the first Monday in September for Capital Felonies and Jail Cases and Submissions and Consent Judgments and Decrees in Criminal Causes and for trials of Civil Cases; Fourth Monday after the first Monday in September to continue for two weeks for Civil Cases only; Ninth Monday after the first Monday in September for Criminal Cases and consent trials and Decrees in Civil Cases; Thirteenth Monday after the first Monday in September for Civil Cases only.

Ch. 167, Public
Laws 1929,
amended.

SEC. 2. That Chapter 167, Public Laws of 1929, prescribing the time for the holding of the Courts of Pasquotank County, be and the same is hereby amended as follows:

Terms of Superior
Court in Pasquo-
tank County.

By striking out the words "for the trial of criminal and civil business" at the end of Section 1 of said Act, and inserting in lieu thereof the words, "the first week for civil business and the second week for criminal business."

SEC. 3. That this Act shall be in force from and after its ratification.

Ratified this the 12th day of January, A. D. 1933.

H.B. 112

CHAPTER 4

AN ACT TO REPEAL SECTION 2 OF SENATE BILL 8, RELATIVE TO THE SUPERIOR COURTS OF PASQUOTANK AND BEAUFORT COUNTIES, SAID BILL HAVING BEEN PASSED AND RATIFIED JANUARY 11, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That section two, and every part thereof, of Senate Bill number eight, passed and ratified January eleventh of this term, be and the same is hereby repealed.

S. B. No. 8,
amended, Terms
of Court in
Pasquotank
County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 16th day of January, A. D. 1933.

H.B. 19

CHAPTER 5

AN ACT FIXING THE COMPENSATION OF PRESIDENTIAL ELECTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That section 3878 of the Consolidated Statutes be, and the same is, hereby stricken out and the following enacted in lieu thereof, so that said section shall hereafter read as follows:

C. S. 3878,
amended.

"3878. *Presidential Electors.* Presidential electors shall receive, for their attendance at the meeting of said electors in the city of Raleigh, the sum of \$10.00 (Ten dollars) per day and traveling expenses at the rate of 5c (five cents) per mile in going to and returning from said meeting."

Pay of presi-
dential electors.

Mileage.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 17th day of January, A. D. 1933.

H.B. 8

CHAPTER 6

AN ACT TO AMEND CHAPTER 3, PUBLIC LAWS OF 1929, REDUCING THE COMPENSATION OF THE CLERKS AND OTHER EMPLOYEES OF THE GENERAL ASSEMBLY TWENTY PER CENT.

The General Assembly of North Carolina do enact:

Ch. 3, Public
Laws 1929,
amended.

C. S. art. 2, ch.
71, amended.

Reduced pay of
legislative clerks
and employees.
Clerks.

Secretaries.

Sergeant-at-Arms.

Assistants.

Committee clerks.

Chief page.

Other pages.

Laborers.

SECTION 1. That chapter three of the Public Laws of nineteen hundred twenty-nine be amended to read as follows:

"Section 1. That a new section be added to article two of chapter seventy-one of the Consolidated Statutes of one thousand nine hundred and nineteen, to read as follows:

"The Principal Clerks of the General Assembly and Chief Clerk appointed by Secretary of State in the Enrolling Office and Chief Engrossing clerks of the House and Senate shall be allowed the sum of six dollars per day during the Session of the General Assembly, and mileage at the rate of five cents per mile from their homes to Raleigh and return. The Secretary to the Speaker of the House of Representatives, the Secretary to the Lieutenant Governor, the Sergeant-at-Arms, the assistants to the Engrossing Clerks, the Assistant Clerks to the Principal Clerks, and the Assistant Sergeant-at-Arms of the General Assembly, and the assistants appointed by the Secretary of State to supervise the enrolling of bills and resolutions, the Reading Clerks of the General Assembly shall receive the sum of five dollars per day, and mileage at the rate of five cents per mile from their homes to Raleigh and return. The clerks to all committees which by the rules of either House of the General Assembly are entitled to clerks, shall receive four dollars per day during the Session of the General Assembly, and mileage at the rate of five cents per mile from their homes to Raleigh and return. The Chief Page of the House of Representatives and Senate shall receive three dollars and fifty cents per day during the Session of the General Assembly and mileage at the rate of five cents per mile from their homes to Raleigh and return. All other pages authorized by either of the two houses shall receive two dollars and one-half per day during the Session of the General Assembly and mileage at the rate of five cents per mile from their homes to Raleigh and return. All laborers of the first class authorized by law or the rules of either the House of Representatives or the Senate shall receive three dollars per day during the Session of the General Assembly and all mileage at the rate of five cents per mile from their homes to Raleigh and return, and laborers of the second class the sum of two dollars per day and mileage at the rate of five cents per mile from their homes to Raleigh and return."

SEC. 2. All laws, and clauses of laws, parts of laws, rules or regulations of either House of Representatives or Senate other than section three thousand eight hundred and fifty-five, of the Consolidated Statutes, and chapter one hundred and thirty of the Public Laws of nineteen hundred and twenty-three in conflict with this act, are hereby repealed and declared null and void.

Conflicting laws repealed.

Exceptions.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of January, A. D. 1933.

H.B. 164

CHAPTER 7

AN ACT TO AMEND SECTION 1, CHAPTER 176, OF THE PUBLIC LAWS OF 1931, RELATING TO THE ZONING OF CERTAIN PROPERTIES SO AS TO INCLUDE FORSYTH COUNTY IN THE LIST OF EXEMPTED COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, chapter one hundred and seventy-six, of the Public Laws of one thousand nine hundred and thirty-one, be, and the same is hereby amended, by striking out the word "and" in line twenty-two between the words "Cleveland and Wayne," and inserting after the word "Wayne," in said line the words "and Forsyth."

Ch. 176, Public Laws 1931, amended, exempting Forsyth County from zoning law.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of January, A. D. 1933.

S.B. 50

CHAPTER 8

AN ACT TO AMEND CHAPTER ONE HUNDRED OF THE PUBLIC LAWS OF NINETEEN HUNDRED TWENTY-SEVEN RELATING TO THE CREATION, GOVERNMENT, MAINTENANCE AND OPERATION OF SANITARY DISTRICTS AND PRESCRIBING THE POWERS OF SUCH DISTRICTS.

The General Assembly of North Carolina do enact:

Ch. 100, Public
Laws 1927,
amended.

SECTION 1. That sub-section 5 of section 7, chapter 100, Public Laws of one thousand nine hundred and twenty-seven, be amended by striking out all of sub-section 5 and the following enacted as a substitute therefor:

Acquiring prop-
erty for sanitary
districts.

"5. To acquire, either by purchase, condemnation or otherwise and hold real and personal property, easements, rights-of-way and water rights in the name of the district within and/or without the corporate limits of the district, necessary or convenient for the construction or maintenance of the works of the district."

Law again
amended.

SEC. 2. That section 7 of chapter 100, Public Laws of one thousand nine hundred and twenty-seven, be amended by adding after sub-section 8 two additional sub-sections to be numbers 9 and 10 to read as follows:

Districts may
contract to supply
raw water.

"9. (a) To contract with any person, firm, corporation, city, town, village or political subdivision of the State both within and/or without the corporate limits of the district to supply raw water without charge to said person, firm, corporation, city, town, village or political subdivision of the State in consideration of said person, firm, corporation, city, town, village or political subdivision permitting the contamination of its source of water supply by discharging sewage therein and to construct all improvements necessary or convenient to effect the delivery of said water at the expense of the district, when in the opinion of the Sanitary District Board it will be for the best interest of the district and subject to the approval of the State Board of Health.

Consideration.

Districts may
supply raw and
filtered water.

"(b) To contract with any person, firm, corporation, city, town, village or political subdivision of the State within and/or without the corporate limits of the district to supply raw and/or filtered water to said person, firm, corporation, city, town, village, or political subdivision of the State where the service is available: *Provided, however,* that for service supplied outside the corporate limits of the district, the Sanitary District Board may fix a different rate from that charged within the corporate limits but shall in no case be liable for damages for a failure to furnish a sufficient supply of water.

Rates.

"10. After the final approval and adoption of the plan as set forth in Section 13 of Chapter 100, Public Laws, session 1927, and the election as provided in Section 14 of said Chapter 100, Public Laws, session 1927, and subject to the approval of the State Board of Health, to adopt a plan different from that adopted by said board and heretofore or hereafter voted upon by the qualified voters of the district, where the newly-adopted plan would not in the opinion of said board and the State Board of Health constitute a material deviation from the original plan, which new plan may provide among other things for the construction of a water line for the supply of any person, firm, corporation, city, town, village or political subdivision of the State either within and/or without the corporate limits of the district instead of a sewage disposal line and other improvements, where the change in said plans would permit the disposal of sewage at a point nearer the district either within and/or without the corporate limits, thereby contaminating the prevailing water supply of the person, firm, corporation, city, town, village or political subdivision of the State to whom the water is to be supplied and would effect a saving to the district, and to reappropriate for carrying out the new plan a sufficient amount of bond money theretofore appropriated by the vote of the qualified voters of the district to pay the costs of construction of the plan thereafter adopted."

Adoption of plan
for sanitary
district.

Construction of
water line.

Sewage disposal.

Reappropriation
of bond money.

SEC. 3. That Section 9 of Chapter 100, Public Laws of one thousand nine hundred and twenty-seven, be amended by adding immediately after the word "easement" and before the word "for" in line three thereof, the following: "within and/or without the corporate limits of the district" and by adding immediately after the word "easement" and before the word "and" in line seven thereof, the following: "within and/or without the corporate limits of the district."

Law again
amended.

SEC. 4. That Section 16 of Chapter 100, Public Laws of one thousand nine hundred and twenty-seven, be amended by adding another paragraph at the end of said Section 16, to read as follows:

Law again
amended.

"In the event the proceeds from the sale of the bonds shall be in excess of the amount necessary to complete the costs of the completed works of the district and pay the interest and principal due on said bonds before the placing into service of the works of the district and the collection of taxes levied or to be levied for that purpose, then the Sanitary District Board shall be required to purchase with said surplus, at par and accrued interest, any part of the outstanding issue of said bonds."

Surplus of bond
money may be
used to purchase
bonds.

SEC. 5. That Section 20 of Chapter 100, Public Laws of one thousand nine hundred and twenty-seven, be amended by strik-

Law again
amended.

Service charges.

ing out the period in line six, inserting a comma, and after the word "district" and before the word "any" adding the following: "and provided said service charges and rates would not be unreasonable, to include in said service charges and rates an amount sufficient to pay the principal and interest maturing on the outstanding bonds of the district and thereby make the project self-liquidating."

Conflicting laws repealed.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of January, A. D. 1933.

S.B. 14

CHAPTER 9

AN ACT TO AMEND THE VITAL STATISTICS LAW AS TO REGISTRATION OF BIRTHS AND DEATHS AND TO PERMIT THE STATE BOARD OF HEALTH TO CONSOLIDATE, ABOLISH AND CREATE REGISTRATION DISTRICTS AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

Ch. 79, Public Laws 1931, repealed.

SECTION 1. Chapter seventy-nine (79) of the Public Laws of one thousand nine hundred and thirty-one (1931) is hereby repealed.

C. S. 7093, amended, relating to vital statistics.

SEC. 2. The Consolidated Statutes of North Carolina, section seven thousand and ninety-three (7093), is hereby amended by striking out all of said section after the word "death" in line three down to and including the words "still birth" in line seven, and inserting in lieu thereof the following:

Registration of still births.

" . . . but only one certificate shall be required of such birth and death, which shall be filed with the local registrar, the certificate to contain, in place of the name of the child, the words 'still birth.'"

State Board of Health may consolidate registration districts.

SEC. 3. The State Board of Health shall have authority to abolish or consolidate existing registration districts, and/or create new districts when, in the judgment of the board, economy and efficiency and the interests of the public service may be promoted thereby;

County health officer may act as registrar.

And the said board shall have authority and power to designate and appoint the whole-time health officer of the county as registrar for that county, or fractional part or parts thereof, when such action shall be deemed wise. In such case, the fees accruing from the vital statistics registration service, where such service is performed by the county health officer under

Application of fees.

such appointment, shall be used by the local board of health in its discretion for health service.

SEC. 4. All laws and clauses of laws in conflict herewith are hereby repealed. Conflicting laws repealed.

SEC. 5. This act shall be in force from and after its ratification.

Ratified this the 24th day of January, A. D. 1933.

H.B. 64

CHAPTER 10

AN ACT TO AMEND SECTION ONE OF CHAPTER SIXTEEN OF THE PUBLIC-LOCAL LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATING TO PENALTY FOR PUBLIC DRUNKENNESS IN SWAIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter sixteen of the Public-Local Laws of one thousand nine hundred and twenty-seven be, and the same is hereby, repealed and the following inserted in lieu thereof: Ch. 16, Public-Local Laws 1927, amended.

"Section 1. That section four thousand four hundred and fifty-eight of the Consolidated Statutes, Volume One, be, and the same is hereby, amended by making the following punishment apply to Swain County: 'By a fine of not less than five dollars or more than fifty dollars or by imprisonment for not more than thirty days, in the discretion of the court.'" C. S. 4453, amended.
Punishment for public drunkenness in Swain County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of January, A. D. 1933.

H.B. 59

CHAPTER 11

AN ACT TO REGULATE LOBBYING.

The General Assembly of North Carolina do enact:

SECTION 1. That every person, corporation or association which employs any person to act as counsel or agent to promote or oppose in any manner the passage by the General Assembly of any legislation affecting the pecuniary interests of any individual, association or corporation as distinct from those of the whole people of the State, or to act in any manner as a legislative counsel or agent in connection with any such Lobbying defined.

Registration of
lobbyists.

legislation, shall, within one week after the date of such employment, cause the name of the person so employed, to be entered upon a legislative docket as hereinafter provided. It shall also be the duty of the person so employed to enter or cause to be entered his name upon such docket. Upon the termination of such employment such fact may be entered opposite the name of any person so employed either by the employer or employee.

Secretary of State
to keep legislative
docket for
registration.

How to register.

SEC. 2. The Secretary of State shall prepare and keep the legislative docket for the uses provided in this act. In such docket shall be entered the name, occupation or business, and business address of the employer, the name, residence and occupation of the person employed, the date of employment or agreement therefor, the length of time that the employment is to continue, if such time can be determined, and the subject or subjects of legislation to which the employment relates. Such docket shall be a public record and open to the inspection of any citizen at any time during the regular business hours of the office of the Secretary of State.

Docket to be
public record.

Contingent fees
prohibited.

SEC. 3. No person shall be employed as a legislative counsel or agent for a compensation dependent, in any manner, upon the passage or defeat of any proposed legislation or upon any other contingency connected with the action of the General Assembly, or of either branch thereof, or any committee thereof.

Written authority
from employer
to be filed.

SEC. 4. Legislative counsel and agents required to have their names entered upon the legislative docket shall file with the Secretary of State within ten days after the date of making such entry a written authorization to act as such, signed by the person or corporation employing them.

Detailed state-
ment of expenses
to be filed.

SEC. 5. Within thirty days after the final adjournment of the General Assembly every person, corporation or association, whose name appears upon the legislative docket of the session, shall file with the Secretary of State a complete and detailed statement, sworn to before a notary public or justice of the peace by the person making the same, or in the case of a corporation by its president or treasurer, of all expenses paid or incurred by such person, corporation or association, in connection with promoting or opposing in any manner the passage by the General Assembly of any legislation coming within the terms of this act. Such statements shall be in such form as shall be prescribed by the Secretary of State and shall be open to public inspection.

To be public
record.

Going upon floor
of houses during
session prohibited.

SEC. 6. It shall be unlawful for any person, employed for a pecuniary consideration to act as legislative counsel or agent, as defined by this act, to go upon the floor of either house of the General Assembly while the same is in session, except upon invitation of such house.

SEC. 7. The provisions of this act shall not apply to any county, city, town or municipality, but shall apply to the executive officers of all other corporations who undertake, in such capacity, to perform services as legislative counsel or agent for such corporations, regardless of whether they receive additional compensation for such services. Application of act.

SEC. 8. That any legislative counsel or agent, and any employer of such legislative counsel or agent, violating any provision of this act, shall be guilty of a misdemeanor and upon conviction, shall be fined not less than fifty nor more than one thousand dollars, or imprisoned not exceeding two years, or both. Punishment for violation.

SEC. 9. That this act shall be in force and effect from and after its ratification.

Ratified this the 25th day of January, A. D. 1933.

H.B. 14

CHAPTER 12

AN ACT TO REPEAL CHAPTER 161 OF THE PUBLIC LAWS OF 1929, BEING "AN ACT TO REQUIRE ADVANCE NOTICE OF FIVE DAYS WITH RESPECT TO ISSUING MARRIAGE LICENSE."

The General Assembly of North Carolina do enact:

SECTION 1. That chapter 161 of the Public Laws of 1929, being "An act to require advance notice of five days with respect to issuing marriage license" be, and the same is hereby, repealed. Ch. 161, Public Laws 1929, requiring notice to marry, repealed.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 26th day of January, A. D. 1933.

H.B. 73

CHAPTER 13

AN ACT TO AMEND SECTION 1802 OF THE CONSOLIDATED STATUTES, RELATING TO THE COMPETENCY OF TESTIMONY BY WIFE AGAINST A HUSBAND IN CRIMINAL PROSECUTIONS FOR THE ABANDONMENT OF CHILDREN.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred and two of the Consolidated Statutes be, and the same is hereby, amended by inserting the words "and/or his children" after the word "wife," as said word appears for the second time in line eleven of said section. C. S. 1802, amended, as to testimony of wife against husband who abandons children.

Wife may testify in application for peace warrants.

SEC. 2. That the wife shall be competent to make affidavit and testify in applications for peace warrants against the husband.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of January, A. D. 1933.

H.B. 75

CHAPTER 14

AN ACT RELATING TO THE HOLDING OF THE SUPERIOR COURTS OF DAVIDSON COUNTY.

The General Assembly of North Carolina do enact:

Ch. 169, Public Laws 1923, and C. S. 1443, amended.

Terms of Davidson County Superior Court.

SECTION 1. That chapter one hundred sixty-nine, Public Laws of nineteen hundred twenty-three, be, and the same is hereby, amended by striking out the words "one week" as they appear in the eighth and eleventh lines of the subdivision of section one of that chapter relating to Davidson County, and by inserting the words "two weeks" in lieu of the words so stricken out.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of January, A. D. 1933.

H.B. 110

CHAPTER 15

AN ACT TO PROHIBIT THE PRACTICING OF LAW BY REGISTERS OF DEEDS, BEING AN AMENDMENT TO CHAPTER FOUR, SECTION 198, OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

C. S. 198, amended, prohibiting Registers of Deeds from practicing law.

SECTION 1. That chapter four, section one hundred and ninety-eight of the Consolidated Statutes be, and the same is hereby, amended by inserting in line two thereof after the word "courts" the words "nor Register of Deeds."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith be and the same are hereby repealed.

SEC. 3. That this act shall be and remain in full force and effect from and after its ratification.

Ratified this the 26th day of January, A. D. 1933.

H.B. 155

CHAPTER 16

AN ACT TO AMEND SECTION 65 (a) OF VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO PAYMENT TO CLERK OF SUMS NOT EXCEEDING THREE HUNDRED DOLLARS DUE INTESTATES, MAKING THE SAME APPLY TO WILSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixty-five (a) of Volume Three of the Consolidated Statutes, be and the same is hereby amended by inserting after the word "Watauga" in line eleven of said section the word "Wilson."

C. S. 65(a), amended, as to paying to Wilson County Clerk intestate funds up to \$300.00.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of January, A. D. 1933.

S.B. 45

CHAPTER 17

AN ACT TO AMEND SECTION 5192 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO LICENSE FEES OF BUILDING AND LOAN ASSOCIATION AGENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand one hundred and ninety-two of the Consolidated Statutes of North Carolina be amended by adding at the end thereof a new sentence as follows: "The fee for such license shall be \$2.50, to be paid to the Insurance Commissioner at the time the certificate is issued; and no other license or fee shall be required for said business of an agent or solicitor so licensed."

C. S. 5192, amended.

License fees of building and loan agents.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

S.B. 46

CHAPTER 18

AN ACT TO AMEND SECTION 5184 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

C. S. 5184,
amended.

SECTION 1. That section five thousand one hundred and eighty-four of the Consolidated Statutes of North Carolina be amended so that said section as amended shall read as follows:

Power of building
and loan associ-
ations to borrow
money.

"Section 5184. *Power to borrow money.* Any such association may in its certificate of incorporation, constitution or by-laws authorize the board of directors from time to time to borrow money, and the board of directors may from time to time, by resolution adopted by a vote of at least two-thirds of all the directors and duly recorded on the minutes, borrow money for the association on such terms and conditions as they may deem proper; but the total amount of money so borrowed shall at no time exceed thirty per centum of the gross assets of such association, and the same shall be used for no other purpose than to make loans to members in regular course of business or to pay maturing series of stock. In order to secure obligations for money borrowed under the provisions of this section, any such association may assign its notes, bonds and mortgages and/or other property, including the right to repledge the shares of stock pledged as collateral security, without securing the consent of the owner thereto, as security for the repayment of its indebtedness as evidenced by its bond, obligation or note given for such borrowed money."

Limitation of
amount.

Assignment of
collateral.

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

S.B. 47

CHAPTER 19

AN ACT TO AMEND CHAPTER 93 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, SUBCHAPTER 1, RELATING TO BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

C. S. 5175,
amended.

SECTION 1. That chapter 93 of the Consolidated Statutes of North Carolina, subchapter 1, be amended by inserting a new section after section 5175, as follows:

"Section 5175 (b). *Annual meetings.* The annual meeting of any such association shall be held at such time and place as shall be fixed in the notice of said meeting. There shall be published once a week for two weeks preceding such meeting, in a newspaper published in the county or town where the association has its principal office, a notice, signed by the secretary, of such meeting, and the time and place where the same is to be held: and such further notice shall be given as the charter or by-laws of the association may require. Notice of special meetings of shareholders shall be given in a like manner. Unless otherwise provided, twenty-five shareholders, present in person or represented by proxy, shall constitute a quorum at any regular or special shareholders' meeting. If no newspaper be published in the county or town in which any association has its principal office, then the notice above provided may be published by posting same at a conspicuous place in the office of the association, and a like notice at the door of the county court house.

Notice of annual meeting of building and loan associations.

Publication and contents.

Quorum.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

S.B. 48

CHAPTER 20

AN ACT AUTHORIZING BUILDING AND LOAN ASSOCIATIONS OF THIS STATE TO BECOME MEMBERS AND PURCHASE STOCK OF THE FEDERAL HOME LOAN BANK.

The General Assembly of North Carolina do enact:

SECTION 1. That the Consolidated Statutes of North Carolina be amended by inserting a new section after Section 5175, the new section to be as follows:

C. S. 5175, amended.

"Section 5175 (a). *May become members of and hold stock in Federal Home Loan Bank.* Any building and loan association heretofore or hereafter organized under the laws of this State may subscribe to, purchase, hold, own and dispose of stock in any Federal Home Loan Bank, and may become members of any such bank authorized by or organized under an Act of Congress entitled 'The Federal Home Loan Bank Act,' approved July 22, 1932."

Building and loan associations may become members of Federal Home Loan Bank.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

S.B. 111

CHAPTER 21

AN ACT TO TRANSFER THE OFFICE OF LEGISLATIVE REFERENCE LIBRARIAN TO THE DEPARTMENT OF THE ATTORNEY-GENERAL AND TO AMEND SECTION SIX THOUSAND ONE HUNDRED AND FORTY-SEVEN OF CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

C. S. 6147,
amended, trans-
ferring Legis-
lative Reference
Librarian to At-
torney-General's
Department.

SECTION 1. That the department and office of the Legislative Reference Librarian heretofore existing as a part of the Historical Commission shall be and the same is hereby transferred to the Department of the Attorney-General with all the duties and functions prescribed by section six thousand one hundred and forty-seven (6147) of the Consolidated Statutes.

Duties as
assistant.

SEC. 2. That in addition to the duties prescribed by section six thousand one hundred and forty-seven (6147) of the Consolidated Statutes for the Legislative Reference Librarian, the said officer shall act as assistant in the office of the Attorney-General and in addition to the duties required by section six thousand one hundred and forty-seven (6147) of the Consolidated Statutes, shall render to the Attorney-General such assistance as he may be able to give in the conduct and administration of the office and duties of the said Attorney-General, and shall perform such duties as may be assigned to him by the Attorney-General consistent with and not to interfere with the duties now required of him by law.

Conflicting
laws repealed.

SEC. 3. All laws and clauses of laws in conflict with this Act are hereby repealed.

Effective
April 1, 1933.

SEC. 4. This Act shall be in force from and after the first day of April, 1933.

Ratified this the 27th day of January, A. D. 1933.

S.B. 113

CHAPTER 22

AN ACT TO PROVIDE FOR VOLUNTARY RETURN BY MEMBERS OF THE JUDICIARY OF A PORTION OF THEIR COMPENSATION.

Whereas, in view of the present condition of the State's finances and the economic plight of our people, the Justices of the Supreme Court and the regular and special Judges of the Superior Courts have signified their willingness voluntarily to return to the Treasury \$1,000.00 per annum of their compensation, as now fixed by law, for the years 1933 and 1934, notwithstanding the constitutional inhibition against a diminution of their salaries during their continuance in office which prohibition was inserted in the Constitution, not for the benefit of the judges, but as a protection to the people, in order that they might have at all times an independent tribunal for the determination of their rights uninfluenced by any other authority or department of government;

Preamble: Agreement of members of Judiciary to accept salary cuts.

Now, therefore, the General Assembly of North Carolina do enact:

SECTION 1. That beginning with the January payment, 1933, and ending with the December payment, 1934, the Auditor is hereby authorized and directed to issue to each Justice of the Supreme Court and to each regular Judge and each special Judge of the Superior Courts two vouchers representing his monthly stipend and allowance, as now fixed by law, one for \$83.33 and the other for the balance.

Two vouchers to be issued beginning January, 1933.

SEC. 2. That the Treasurer is hereby authorized to receive, by virtue of his office, and accept from each Justice of the Supreme Court and from each regular Judge and each special Judge of the Superior Courts, and to cover into the general fund of the State remittance of \$83.33 per month during the years 1933 and 1934, as represented by the smaller voucher provided for in section one of this act.

Treasurer to receive remittance representing cut.

SEC. 3. That in the event of a vacancy occurring in the office of Chief Justice or Associate Justice of the Supreme Court or regular Judge or special Judge of the Superior Courts, during the effective dates of this act, the successor appointed to such vacancy shall be deemed to be bound by the provisions hereof; and his compensation shall, for the time mentioned herein, be at the same rate per annum as results from the application of this act.

Vacancy appointees bound by act.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

H.B. 126

CHAPTER 23

AN ACT TO EXPEDITE THE TRIAL OF CRIMINAL CASES AND TO DISPENSE WITH JURY TRIAL THEREIN.

The General Assembly of North Carolina do enact:

Waiving of jury trials in criminal actions.

Pleas.

Demurrer to evidence.

Appeal.

Judge to pass on evidence and render judgment.

Change of plea.

Conflicting laws repealed.

SECTION 1. In all trials in the Superior Courts of this State, wherein the defendant stands charged with an offense not punishable with death, when represented by counsel, it shall be competent for the defendant to waive a trial by jury and to enter a conditional plea of guilty therein, or *nolo contendere*, if the court shall permit the latter plea; and thereupon, the court may hear and determine the matter, having the evidence recorded, if it be demanded by the defendant before, or at the time of entering plea. Upon the conclusion of the evidence for the State the defendant shall have the right to demur to the evidence, which demurrer shall have the same force and effect as such demurrers now have in the trial of criminal causes by jury, and in the event said demurrer is overruled, may again demur at the conclusion of all the evidence, with the like force and effect. When objection has been made and exception taken to the overruling of the demurrer, the defendant may appeal from final judgment and sentence of the court notwithstanding the plea theretofore entered.

SEC. 2. The judge shall pass upon the evidence with due regard of the weight and sufficiency thereof, as the same may be considered by a jury, and if he is satisfied beyond a reasonable doubt that the defendant is guilty, he shall proceed to judgment and sentence upon the plea entered, and dispose of the case in like manner as upon conviction by a jury. If he is not so satisfied, he shall cause the plea to be stricken out and a verdict of not guilty entered: *Provided, however*, that, upon such plea, the judge hearing the matter may find the defendant guilty of any count or charge or degree of offense covered by the indictment or warrant, in the same manner as the jury may have been permitted to find in case of jury trial.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

H.B. 129

CHAPTER 24

AN ACT TO PROVIDE FOR SERVICE OF PROCESS ON ALL UNINCORPORATED ORGANIZATIONS, ASSOCIATIONS AND/OR SOCIETIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section number four hundred and eighty-three of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding another section thereto as follows: "Every unincorporated, fraternal, beneficial organization, fraternal benefit order, association and/or society issuing certificates and/or policies of insurance, whether foreign or domestic, now or hereafter doing business in this State, shall be subject to service of process, in the same manner as is now or hereafter provided for service of process on corporations: *Provided*, this act shall only apply in actions concerning such certificates and/or policies of insurance."

C. S. 483,
amended.

Service of process
on unincorporated
associations
issuing insurance
policies.

Limitation
of act.

SEC. 2. That all laws and/or clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. If any portion and/or part of this act shall be held unconstitutional, the portion and/or part not unconstitutional shall remain in full force and effect, and the unconstitutional portion and/or part shall be regarded as excised.

Constitutional
parts of act
upheld.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

H.B. 43

CHAPTER 25

AN ACT FOR THE RELIEF OF MECKLENBURG COUNTY AND FOR THE ADMISSION OF DAVID NATTER TO THE STATE HOSPITAL FOR THE INSANE AT MORGANTON, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Whereas, David Natter is an alien and insane and it is unknown what County he is a citizen of, and by reason of his dangerous character has for a period of nineteen months been confined in the common jail of Mecklenburg County, and said County has been unable to dispose of him.

Insane alien in
Mecklenburg
County jail.

SEC. 2. That the proper authorities of the State Hospital for the Insane at Morganton, N. C., be and they are hereby authorized and directed to receive and keep to the same extent as if he was a resident of North Carolina,

Ordered confined
in State Hospital
at Morganton.

the said David Natter until he may be discharged according to law.

Conflicting
laws repealed.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 30th day of January, A. D. 1933.

S.B. 44

CHAPTER 26

AN ACT TO AMEND SECTION 5177 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

C. S. 5177,
amended.

SECTION 1. That section five thousand one hundred and seventy-seven of the Consolidated Statutes of North Carolina be amended so that same shall hereafter read as follows:

Issuance of
building and
loan stock.

Limitation on
dividends.

Required
investments.

Building up
reserve fund.

"Section 5177. *Different classes of shares; dividends; reserve fund.* Every building and loan association doing business in this State shall be authorized to issue as many series or classes and kinds of shares and at such stated periods as may be provided for in its charter or by-laws; *provided*, the dividends on paid-up stock shall be less than the association is earning, and such stock may have the right to share in the dividends between the rate paid and the earned per centum. Every association shall at all times have on hand, investments in obligations of the United States Government or the Government of the State of North Carolina, or stock in the Federal Home Loan Bank, or bonds issued by the Federal Home Loan Bank, or on deposit in such bank or banks as may have been approved by a majority of the entire board of directors, an amount equal to at least five per centum of the aggregate amount of paid-up stock outstanding, as shown by the books of the association. When the aggregate of investment or funds in hand or on deposit as herein provided falls below the amount required under this section, the association shall make no new real estate loans until the required amount has been accumulated; *provided* that the refinancing, recasting or renewal of loans previously made, and/or loans made as a result of foreclosure sales under instruments held by the interested building and loan association, shall not be considered as new loans within the meaning of this section."

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of January, A. D. 1933.

H.B. 266

CHAPTER 27

AN ACT TO CLARIFY THE STATUTES, PROVIDING THAT STOCKHOLDERS OF CLOSED BANKS SHALL BE REQUIRED TO PAY ONLY ONE STOCK ASSESSMENT.

Whereas, chapter four, Public Laws of nineteen hundred and twenty-one, chapter fifty-six Extra Session Public Laws of nineteen hundred and twenty-one, chapter two hundred and seventeen Public Laws of nineteen hundred and twenty-five, and chapter one hundred and thirteen Public Laws of nineteen hundred and twenty-seven provide for assessment of stockholders in case of closed Banks, and

Preamble:
Double liability
of bank stock.

Whereas, certain Banks in Buncombe County were closed and permitted by the Commissioner of Banks in North Carolina to re-open under certain conditions, and

Whereas, certain such Banks have been, or may be, required to close again; *Now, therefore*,

The General Assembly of North Carolina do enact:

SECTION 1. That, in every case where a Bank has closed in the County of Buncombe, North Carolina, since the first day of December nineteen hundred and thirty, and later has been permitted to re-open for the resumption of business under regulations specified by the Commissioner of Banks, and the stockholders have prior to the passage of this act voluntarily paid a stock assessment or assessments in cash equal to the par value of their stock, it is hereby declared to be the intent of the Statutes of North Carolina governing assessment of stockholders that, if any such Bank has closed or does close again within three (3) years of its re-opening date, and in the meantime has made no new loans thereby diminishing its assets, then the stockholders who have previously paid voluntary stock assessments are deemed to have satisfied the law in that respect, and shall not be required to pay a second or further stock assessment.

Reopening of
closed banks in
Buncombe County.

Payment of stock
liability by stock-
holders.

No further assess-
ment required.

SEC. 2. This act shall be applicable only to Buncombe County.

Applicable only to
Buncombe County.

Conflicting
laws repealed.

SEC. 3. That all laws and clauses of laws in conflict are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of January, A. D. 1933.

H.B. 36

CHAPTER 28

AN ACT TO REPEAL CERTAIN PROVISIONS OF SECTION 1681 OF THE CONSOLIDATED STATUTES RELATING TO COMPENSATION FOR DAMAGES DONE BY DOGS IN LINCOLN COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1681,
amended, as to
compensation for
damage done by
dogs in Lincoln
County.

SECTION 1. That section one thousand six hundred and eighty-one of the Consolidated Statutes of North Carolina be amended as follows:

Add at the end of said section the following clause, to-wit:

"That all that portion of said section after the word 'collected' in line three thereof, shall not apply to Lincoln County."

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of January, A. D. 1933.

H.B. 48

CHAPTER 29

AN ACT TO AMEND SECTION 2334 OF THE CONSOLIDATED STATUTES RELATING TO THE GRAND JURY FOR UNION COUNTY.

The General Assembly of North Carolina do enact:

C. S. 2334,
amended.

SECTION 1. That section two thousand three hundred and thirty-four of the Consolidated Statutes be and the same is hereby amended in so far as the same applies to Union County by adding at the end thereof the following paragraph:

Selection of
Union County
grand jury to
serve one year.

"A grand jury for Union County shall be selected at each January term of the Superior Court in the usual manner by the presiding Judge, which said grand jury shall serve for a period of one year from the time of their selection."

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of February, A. D. 1933.

S.B. 89

CHAPTER 30

AN ACT TO REPEAL CHAPTER ONE HUNDRED FORTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO THE APPOINTMENT OF AN EXECUTIVE COUNSEL.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred forty-seven, Public Laws of one thousand nine hundred twenty-nine, and any and all other acts, laws, and clauses of laws relating to and providing for the appointment of an executive counsel, and/or relating to and providing for any salary or compensation for said executive counsel, or making appropriations for the conduct of the office or position of executive counsel be, and they are, hereby repealed, and the said position of executive counsel is hereby abolished.

Ch. 147, Public Laws 1929, repealed, abolishing office of Executive Counsel.

SEC. 2. This act shall not have the effect to reinstate or reenact chapter twenty-nine, Public Laws of one thousand nine hundred twenty-five, or any other act or law repealed by said chapter one hundred forty-seven, Public Laws of one thousand nine hundred twenty-nine.

Older acts not reinstated.

SEC. 3. That all records and documents relating and appertaining to the position or office of executive counsel shall be immediately transferred to the Governor's office, there to be safely stored and kept.

Records transferred to Governor's office.

SEC. 4. That all laws and clauses of laws in conflict with this act, to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 5. This act shall be in effect from and after the adjournment of the General Assembly of 1933.

Effective from adjournment.

Ratified this the 3rd day of February, A. D. 1933.

S.B. 91

CHAPTER 31

AN ACT TO AMEND CHAPTER SIXTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, PROVIDING FOR TRANSFER OF THE DUTIES OF THE DIRECTOR OF LOCAL GOVERNMENT TO THE OFFICE OF THE STATE TREASURER.

The General Assembly of North Carolina do enact:

Ch. 60, Public
Laws 1931,
amended.

Duties of Director
of Local Govern-
ment transferred
to State Treasurer.

Salary of
Director.

Secretary.

Secretary of
State added to
Commission.

Transfer of
records directed.

SECTION 1. That section seven of chapter sixty, Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby amended by inserting after the word "Treasurer" in line three thereof the words "and the Secretary of State;" and by striking out in lines ten, eleven and twelve thereof the sentence "Another of said members so appointed shall be designated by the Governor as Director of Local Government."; and by striking out in lines fourteen, fifteen and sixteen thereof the sentence "The State Treasurer shall be the Treasurer of the Commission and the Director shall be the Secretary.", and by inserting in lieu thereof the sentence "The State Treasurer shall be ex-officio Director of Local Government and shall also be the Treasurer and Chairman of the Commission."; and by striking out in lines sixteen and seventeen thereof the words "a chairman and;" and by striking out in line nineteen the words "except the Director"; and by striking out in lines twenty-three, twenty-four, twenty-five and twenty-six thereof the sentence "The Director shall receive such salary for his services as Director and Secretary as may be determined by the Governor with the approval of the Advisory Budget Commission."; and by inserting after the word "Director" in line twenty-six thereof the words "shall appoint some competent person as Secretary of the Commission and Assistant to the Director and;" and by adding at the end of said section the following sentence: "The functions of the Local Government Commission and of the Director of Local Government shall be maintained and operated as a separate and distinct division of the Department of the State Treasurer."

SEC. 2. That section eight of chapter sixty, Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby amended by striking out in line two thereof the word "Director" and by inserting in lieu thereof the words "Secretary of State."

SEC. 3. That the Director of Local Government is hereby directed to turn over to the State Treasurer all books, records, documents and files which he now has and which relate to the functions of his office.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in full force and effect from and after March first, one thousand nine hundred and thirty-three. Effective
March 1, 1933.

Effective
March 1, 1933.

Ratified this the 3rd day of February, A. D. 1933.

S.B. 102

CHAPTER 32

AN ACT TO AMEND AND RE-WRITE SECTION 6618 OF
THE CONSOLIDATED STATUTES, RELATING TO THE
REVOCATION OF LICENSES OF PHYSICIANS.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand six hundred and eighteen (6618) of the Consolidated Statutes be, and the same is, hereby amended and re-written, so that said section shall hereafter read as follows:

C. S. 6618,
amended.

C. S. 6618,
amended.

“6618. *Board may Rescind License.* The Board shall have the power to revoke and rescind any license granted by it, when, after due notice and hearing, it shall find that any physician licensed by it has been guilty of grossly immoral conduct, or of producing or attempting to produce a criminal abortion, or, by false and fraudulent representations, has obtained or attempted to obtain, practice in his profession, or is habitually addicted to the use of morphine, cocaine or other narcotic drugs, or has by false or fraudulent representations of his professional skill obtained, or attempted to obtain, money or anything of value, or has advertised or held himself out under a name other than his own, or has advertised or publicly professed to treat human ailments under a system or school of treatment or practice other than that for which he holds a license, or is guilty of any fraud or deceit by which he was admitted to practice, or has been guilty of any unprofessional or dishonorable conduct unworthy of, and affecting, the practice of his profession, or has been convicted in any court, State or Federal, of any felony or other criminal offense involving moral turpitude. Upon the hearing before said Board of any charge involving a conviction of such felony or other criminal offense, a transcript of the record thereof certified by the clerk of the court in which such conviction is had, shall be sufficient evidence to justify the revocation or rescinding of such license. The findings and action of said Board shall, in all such cases and hearings, be final and conclusive. And, for any of the above reasons, the said Board of Medical

Revocation of physicians' licenses by State Board of Medical Examiners.

Causes for revocation.

Transcript of court as evidence.

Revocation of
physicians'
licenses by
State Board of
Medical
Examiners.

Causes for revocation.

Transcript of
court as evidence.

Restoration of
licenses.

Examiners may refuse to issue a license to an applicant. The said Board of Medical Examiners may, in its discretion, restore a license so revoked and rescinded, upon due notice being given and hearing had, and satisfactory evidence produced of reformation of the licentiate."

Conflicting
laws repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of February, A. D. 1933.

S.B. 161

CHAPTER 33

AN ACT TO AUTHORIZE THE ISSUANCE OF SCRIPT BY CUMBERLAND COUNTY.

The General Assembly of North Carolina do enact:

Script authorized
in Cumberland
County.

SECTION 1. That the Treasurer-Accountant, when so authorized and empowered by resolution of the board of County Commissioners, may issue for value the County's negotiable script in payment of Cumberland County vouchers given in satisfaction and settlement of the obligations of said County for services rendered to or purchases made by it, which script shall be payable at a definite date fixed by the County Commissioners but not longer than twelve months from date of issue or when special County stamps of a sum equal to the face amount of the script shall have been affixed thereto, the script to be in denominations of not greater than Ten (\$10.00) Dollars. The stamps shall be procured and sold by the Register of Deeds, who shall turn over the proceeds thereof to the Treasurer-Accountant, who shall keep the same separate from other County funds and by him be used solely for the redemption of such stamped script. A stamp of a sum equal to two per centum of the face amount of the script shall be affixed thereto each time the said script is negotiated, but the acceptance of such shall not be obligatory.

When payable.

Use of stamps.

Affixing of stamps.

Forgery of script
made felony.

SEC. 2. That any person unlawfully forging, counterfeiting or uttering forged or counterfeited script shall be guilty of a felony.

Applicable to
Cumberland
County only.

SEC. 3. That this act shall apply only to Cumberland County.

C. S. 4183,
amended, and con-
flicting laws
repealed.

SEC. 4. That section 4183 of the North Carolina Code and all other laws or clauses of laws in conflict herewith are hereby repealed in so far as they apply to Cumberland County.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of February, A. D. 1933.

S.B. 66

CHAPTER 34

AN ACT TO AMEND CHAPTER NINETY-THREE OF
THE PUBLIC LAWS OF 1929 RELATING TO ASSESS-
MENT PLAN OF CERTAIN INSURANCE COMPANIES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter ninety-three of the Public Laws of 1929 be amended by striking out, in section one, line eight, the words "three and one-half" and inserting in lieu thereof the word "four," and by striking out, in line nine, the words "the American Experience" and inserting in lieu thereof the words "any recognized."

Ch. 93, Public
Laws 1929,
amended, as to
assessment plan
of insurance
companies.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of February, A. D. 1933.

H.B. 55

CHAPTER 35

AN ACT REGULATING THE HOURS OF WORK FOR
WOMEN.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm, or corporation, proprietor or owner of any retail, or wholesale mercantile establishment or other business where any female help is employed for the purpose of serving the public in the capacity of clerks, salesladies or waitresses and other employees of public eating places to employ or permit to work any female longer than ten hours in any one day or over fifty-five hours in any one week; nor shall any female be employed or permitted to work for more than six hours continuously at any one time without an interval of at least half an hour except where the terms of employment do not call for more than six and a half hours in any one day or period.

Hours of work
for women in
industry.

Ten hours a day:
55 hours a week.

Exception.

SEC. 2. That nothing in this act shall be construed to apply to females whose full time is employed as bookkeepers, cashiers or office assistants or to any establishment that does

Other exceptions.

not have in its employment three or more persons at any one time: *Provided, further*, that this act shall not apply to females employed in any establishments located in any town or city of less than five thousand inhabitants as shown in the Census taken by the United States Government in one thousand nine hundred and thirty.

Printed notices
to be posted.

SEC. 3. Every employer shall post in a conspicuous place in every room of the establishment in which females are employed a printed notice stating the provisions of the act and the hours of labor. The printed form of such notice shall be furnished, upon request, by the Commissioner of Labor.

Forms furnished
by Commissioner
of Labor.

Valid parts of
act upheld.

SEC. 4. That if any portion or section of this act shall be declared invalid then the invalid portion or section shall in no way affect the validity of any other portion or section which can be given effect without such invalid part.

Violation made
misdemeanor.

SEC. 5. Any employer of labor violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined not exceeding one hundred dollars or imprisonment not exceeding sixty days and each day's work exceeding the said hours shall constitute a separate offense.

Punishment.

Conflicting
laws repealed.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective
June 1, 1933.

SEC. 7. That this act shall be in full force and effect from and after the first day of June, one thousand nine hundred and thirty-three.

Ratified this the 6th day of February, A. D. 1933.

H.B. 78

CHAPTER 36

AN ACT TO ABOLISH DEFICIENCY JUDGMENTS UPON THE FORECLOSURE OF MORTGAGES OR DEEDS OF TRUST TO SECURE THE UNPAID BAL- ANCE OF PURCHASE PRICE OF REAL PROPERTY.

The General Assembly of North Carolina do enact:

Deficiency judg-
ments in mortgage
foreclosures
abolished where
mortgage repre-
sents part of
purchase price.

SECTION 1. In all sales of real property by mortgagees and/or trustees under powers of sale contained in any mortgage or deed of trust hereafter executed, or where judgment or decree is given for the foreclosure of any mortgage executed after the ratification of this act to secure payment of the balance of the purchase price of real property, the mortgagee or trustee or holder of the notes secured by such mortgage or deed of trust shall not be entitled to a deficiency judgment on account of such mortgage, deed of trust or obligation secured by the same: *Provided*, said evidence of

indebtedness shows upon the face that it is for balance of purchase money for real estate: *Provided, further*, that when said note or notes are prepared under the direction and supervision of the seller or sellers, he, it, or they shall cause a provision to be inserted in said note disclosing that it is for purchase money of real estate; in default of which the seller or sellers shall be liable to purchaser for any loss which he might sustain by reason of the failure to insert said provision as herein set out.

Notes to carry
purchase price
recital.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of February, A. D. 1933.

H.B. 235

CHAPTER 37

AN ACT TO AMEND SECTION 730 OF THE CONSOLIDATED STATUTES, AND CHAPTER 58 OF THE PUBLIC LAWS OF 1931, PERMITTING DEPUTY SHERIFFS OF DUPLIN, GRAHAM AND MARTIN COUNTIES TO LAY OFF HOMESTEADS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven hundred and thirty of the Consolidated Statutes of North Carolina be further amended by amending section two of chapter fifty-eight of the Public Laws of nineteen hundred and thirty-one, by changing the period to a comma in the last line of section two, and adding the words "and Duplin, Graham and Martin" after the word "Moore."

C. S. 730 and
ch. 58, Public
Laws 1931,
amended, allowing
deputy sheriffs
of Duplin,
Graham and Mar-
tin Counties
to lay off
homesteads.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of February, A. D. 1933.

S.B. 49

CHAPTER 38

AN ACT RELATING TO THE APPOINTMENT OF RECEIVERS FOR BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That no judge or court shall appoint a receiver for any building and loan association organized and incorporated under the laws of this State unless five days' advance

Notice required
before appoint-
ment of receivers
for building and
loan associations.

notice of the motion, petition or application for appointment of a receiver shall have been given to such association and to the Insurance Commissioner of the State.

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed to the extent of such conflict.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 8th day of February, A. D. 1933.

S.B. 51

CHAPTER 39

AN ACT TO AMEND CHAPTER ONE HUNDRED FORTY-FIVE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE SO AS TO REPEAL THE SIXTY DAY MINIMUM TERM FOR COMMITMENT TO DISTRICT PRISON CAMPS.

The General Assembly of North Carolina do enact:

Ch. 145, Public
Laws 1931,
amended, reducing
to 30 days mini-
mum term for
commitment of
prisoners to
prison camps.

SECTION 1. That section thirty-two of chapter one hundred forty-five of Public Laws of one thousand nine hundred thirty-one be, and the same is, hereby amended by striking out the words and figures "sixty (60)" in line four, and inserting in lieu thereof the words and figures "thirty (30)."

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1933.

S.B. 55

CHAPTER 40

AN ACT TO AMEND SECTION THREE THOUSAND EIGHT HUNDRED AND NINETY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO FEES OF WITNESSES.

The General Assembly of North Carolina do enact:

C. S. 3893,
amended.

SECTION 1. That section three thousand eight hundred and ninety-three, of the Consolidated Statutes of North Carolina, be amended by changing the period at the end thereof to a colon and adding thereto the following:

Police officers on
salaries to receive
no witness fees
in criminal
actions.

"Provided further, that any sheriff, deputy sheriff, chief of police, police, patrolman, State highway patrolman, and/or any other law enforcement officer who receives a salary or compensation for his services from any source or sources

other than the collection of fees, shall prove no attendance, and shall receive no fee as a witness for attending at any superior or inferior criminal court sitting within the territorial boundaries in which such officer has authority to make an arrest."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1933.

H.B. 24

CHAPTER 41

AN ACT RELATING TO, AND LIMITING, LEASING OF OYSTER BEDS IN HYDE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Department of Conservation and Development and any and all other departments, agencies and officers of this State be, and they are, hereby forbidden to grant, transfer, rent, lease or sell to any person, firm, or corporation any oyster beds or lands in the waters of Hyde County. Leasing of oyster beds in Hyde County prohibited.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1933.

H.B. 72

CHAPTER 42

AN ACT TO PROHIBIT THE TAKING OF SHAD FISH FROM THE ATLANTIC OCEAN ALONG THE BORDERS OF BRUNSWICK, NEW HANOVER, PENDER, AND ONSLOW COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for any person, firm or corporation to take shad fish from the waters of the Atlantic Ocean along the coast of Brunswick, New Hanover, Pender and Onslow Counties by any means whatsoever. All of the provisions of this act shall apply to all ocean waters that lie along the coast of said Counties and within the jurisdiction of the State of North Carolina for fish and fisheries. Taking of shad from waters bordering certain counties prohibited.

Violation made
misdemeanor.

Punishment.

SEC. 2. That any person, firm or corporation violating any of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof, for the first offense shall be fined not less than five hundred dollars or imprisoned not less than four months; for the second offense shall be fined not less than one thousand dollars, or imprisoned not less than eight months, for each and every offense.

SEC. 3. This act shall go into effect upon ratification hereof.

Ratified this the 8th day of February, A. D. 1933.

H.B. 90

CHAPTER 43

AN ACT TO ADD DAVIDSON COUNTY, ANSON COUNTY, CARTERET COUNTY, CUMBERLAND COUNTY, DAVIE COUNTY, FORSYTH COUNTY, HARNETT COUNTY, HOKE COUNTY, LEE COUNTY, MOORE COUNTY, WAYNE COUNTY TO CHAPTER 273, PUBLIC LAWS 1929, RELATING TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS, AND TO AMEND THE SAID LAW.

The General Assembly of North Carolina do enact:

Ch. 273, Public
Laws 1929,
amended, adding
certain counties to
worthless check
law respecting
magistrates'
jurisdiction.

SECTION 1. That chapter two hundred and seventy-three, Public Laws one thousand nine hundred and twenty-nine, be amended by adding in the ninth line of section two, between the words "Haywood County" and the words "Caldwell County," the following words: "Davidson County, Anson County, Carteret County, Cumberland County, Davie County, Forsyth County, Harnett County, Hoke County, Lee County, Moore County, Wayne County, Jackson County, Henderson County, Stokes County, Onslow County, Macon County, Currituck County, Chowan County, Vance County, Edgecombe County, Northampton County, Stanley County, Cabarrus County, Mitchell County, Yancey County, Avery County, Alamance County, Franklin County, and Yadkin County."

Conflicting
laws repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1933.

H.B. 200

CHAPTER 44

AN ACT PROHIBITING THE LEASING, OR GRANTING,
OF OYSTER BEDS OR OYSTER LANDS IN PAMLICO
COUNTY.*The General Assembly of North Carolina do enact:*

SECTION 1. The State Department of Conservation and Development, and any and all other departments, commissions, agencies and officers of the State be, and they are, hereby forbidden to grant, transfer, rent or lease any of the oyster beds or oyster lands in the waters of Pamlico County to any person, firm or corporation, it being the intent and purpose of this act to preserve and protect said oyster beds and the natural resources therein for the benefit of all the people of the State of North Carolina..

Leasing of oyster beds in Pamlico County prohibited.

Purpose.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1933.

H.B. 210

CHAPTER 45

AN ACT TO AMEND SECTION ONE THOUSAND FOUR
HUNDRED AND FORTY-THREE OF THE CONSOLI-
DATED STATUTES RELATING TO THE TERMS OF
COURT FOR CASWELL COUNTY AND ROCKINGHAM
COUNTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes, (as contained in Volume III of said statutes) and particularly that paragraph relating to and establishing the terms of Superior Courts of Caswell County, be amended by striking out the words "second Monday before the first Monday in September."

C. S. 1443, amended, as to terms of Superior Court in Caswell County.

SEC. 2. That section one thousand four hundred and forty-three of the Consolidated Statutes (as contained in Volume III) and particularly that paragraph relating to and fixing the terms of Superior Courts of Rockingham County, be amended by inserting immediately after period in line three of said paragraph, and immediately preceding the words "First Monday before the First Monday in March," the following: "Second Monday before the First Monday in

Again amended, as to terms of Superior Court in Rockingham County.

September, for civil cases only," so as to make said paragraph read as follows:

Terms set out.

"Rockingham—Sixth Monday before the first Monday in March, for criminal cases only; Fourth Monday before the first Monday in September, to continue for two weeks, for criminal cases only. Second Monday before the first Monday in September for civil cases only. First Monday before the First Monday in March; Fifteenth Monday after the First Monday in March; and eleventh Monday after the first Monday in September, each to continue for two weeks, for civil cases only. Tenth Monday after the first Monday in March."

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1933.

S.B. 90

CHAPTER 46

AN ACT TO AMEND CHAPTER TWO HUNDRED AND SEVENTY-SEVEN OF THE LAWS OF 1931, SECTION TWO, AND ABOLISHING THE OFFICE OF DIRECTOR OF PERSONNEL AND TRANSFERRING THE DUTIES AND FUNCTIONS OF SAID OFFICE TO THE BUDGET BUREAU.

The General Assembly of North Carolina do enact:

Ch. 277, Public Laws 1931, amended, abolishing Director of Personnel.

Duties transferred to Budget Bureau.

No additional compensation.

Section 2 repealed.

SECTION 1. That Section 1 of Chapter 277 of the Public Laws of North Carolina, Session of 1931, be, and the same hereby is repealed and the following inserted in lieu thereof:

"Section 1. That there is hereby established in the Governor's Office under the Budget Bureau a division of personnel, to be under the supervision of the Assistant Director of the Budget, who shall, subject to the provisions of this act, be vested with the powers and authorities and charged with duties and obligations herein described: *Provided*, that no additional compensation shall be allowed said Assistant Director of the Budget on account of the duties performed hereunder."

SEC. 2. That Section 2 of Chapter 277, Public Laws of North Carolina, Session of 1931, be, and the same hereby is repealed.

SEC. 3. That in Chapter 277 of the Public Laws of North Carolina, Session of 1931, wherever the words "Director of Personnel" appear, the same are hereby stricken out and the words "Assistant Director of the Budget" are inserted in lieu thereof. Entire act so amended.

SEC. 4. That in Section 8 of Chapter 277, Public Laws of North Carolina, Session 1931, in line eleven the word "Director" is hereby stricken out and the words "Assistant Director of the Budget" are inserted in lieu thereof and in line twelve of said section the word "Director" is hereby stricken out and the words "Assistant Director of the Budget" are inserted in lieu thereof. Section 8 so amended.

SEC. 5. That in Section 9 of Chapter 277, Public Laws of North Carolina, Session 1931, in line four the word "Director" is hereby stricken out and the words "Assistant Director of the Budget" inserted in lieu thereof, and in line six the word "Director" is hereby stricken out and the words "Assistant Director of the Budget" inserted in lieu thereof. Section 9 so amended.

SEC. 6. That Section 13 of Chapter 277, Public Laws of North Carolina, Session of 1931, be, and the same hereby is repealed. Section 13 repealed.

SEC. 7. That in Section 16 of Chapter 277, Public Laws of North Carolina, Session 1931, the words "Department of Personnel" are hereby stricken out and the words "division of personnel under the Budget Bureau" are hereby inserted in lieu thereof. Section 16 so amended.

SEC. 8. That this act shall be in full force and effect from and after the first day of April, 1933. Effective April 1, 1933.

Ratified this the 9th day of February, A. D. 1933.

H.B. 223

CHAPTER 47

AN ACT TO AMEND SECTION 6360 OF THE CONSOLIDATED STATUTES OF 1919 TO PROVIDE FOR SUPERVISION OF CERTAIN ASSESSMENT LIFE INSURANCE ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 6360 of the Consolidated Statutes of 1919 be amended by striking out the semi-colon in line eleven (11) and inserting in lieu thereof a comma, and amended further by striking out after the comma thus inserted the following: "But this shall not apply to companies, associations, or orders doing business in not more than two C. S. 6360, amended, as to deposit bond of assessment insurance associations.

adjacent counties," and by adding the following: "Or by depositing with the Insurance Commissioner a bond in an amount of not less than Five Thousand (\$5,000) Dollars, issued by any corporate surety company authorized to do business in this State."

Farmers' Mutuals
excepted.

SEC. 2. That said Section be amended further by adding at the end thereof the following: "The provisions of this section shall not apply to the Farmers Mutual Fire Insurance Associations now doing business in the State and restricting their activities to not more than two adjacent counties."

Conflicting laws
repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of February, A. D. 1933.

H.B. 278

CHAPTER 48

AN ACT TO AMEND SECTION 3907 OF THE CONSOLIDATED STATUTES OF 1919, RELATING TO FEES OF REGISTER OF DEEDS IN SCOTLAND COUNTY.

The General Assembly of North Carolina do enact:

C. S. 3907,
amended, as to
fees of Scotland
County Register
of Deeds.

SECTION 1. That Section 3907 of the Consolidated Statutes of North Carolina, 1919, be and the same is hereby amended by striking out the word "Scotland" in line four of the first paragraph of said Section and inserting the word "Scotland" in line five of said paragraph.

Conflicting laws
repealed.

SEC. 2. That all laws or clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of February, A. D. 1933.

S.B. 77

CHAPTER 49

AN ACT TO PROVIDE FOR THE APPOINTMENT OF GUARDIANS OF THE ESTATE UNDER CERTAIN CONDITIONS.

The General Assembly of North Carolina do enact:

Appointment of
guardians of
estates of missing
persons.

SECTION 1. When it shall be made to appear to the satisfaction of the Clerk of the Superior Court, or a Judge of the Superior Court having jurisdiction of the appointment of guardians, that any person has disappeared from the com-

munity of his residence, and his whereabouts remains unknown in such community for a period of three (3) months, and cannot, after diligent inquiry, be ascertained; and that such person has property in the State and property rights within its jurisdiction which may be affected by his absence, or may need protection and administration; and that such person has made no provision for the management of his affairs; such Clerk of the Superior Court or Judge of the Superior Court may appoint a guardian of the estate and property of such person as may, by law be done in the case of minors and persons *non compos mentis*, and with the like powers and duties with respect to such estate.

SEC. 2. The Clerk of the Superior Court of the county of the last residence of such absent person shall have prior right to jurisdiction of such appointment, but the appointment may be made by the Clerk of the Superior Court of any county in the State where such person has property, after the expiration of six months from the time of such disappearance, if no prior appointment has been made. Jurisdiction.

SEC. 3. The guardian, so appointed, shall have all the powers and duties with respect to the property and estate of such absent person as are now, or may be hereafter, conferred by law upon guardians generally; and before entering into the discharge of the duties of his guardianship, he shall be required to enter into such bond as is now required by law in such cases, for the faithful performance of his trust and for the accounting of the property, moneys and assets of the estate coming into his hands as guardian. Powers and duties of such guardians.

The Public Laws relating to guardianships, and particularly Chapter Forty (40), Consolidated Statutes of North Carolina, entitled "Guardian and Ward," as far as by their terms may be applicable, and as far as they are not modified by this Act, shall apply to guardians so appointed. Bond.

SEC. 4. In addition to the powers given to guardians under the general laws of the State, such guardians may, by approval of the court, apply funds in his hands to the satisfaction of obligations of such absent person, renew notes and other obligations, pledge property for loans necessary in carrying on or liquidation of the affairs of such absent person; cause lands to be cultivated, where such business was previously carried on, and make such contracts with reference thereto as he may deem to the best interest of the estate, and, under the direction of the court and with its approval, continue to operate any business or business enterprise of such person, and make such contracts, agreements and settlements in reference thereto as may be necessary, or to the best interests of the estate. General laws applicable.

Other managerial powers conferred.

Discharge of guardian upon return of missing person.

Settlement.

Guardian not liable except for misconduct.

Conflicting laws repealed.

SEC. 5. Upon the return of such absent person, and within six months from the filing of the petition by such person to be restored to his property and to the management of his estate, the Clerk of the Superior Court having jurisdiction of the said guardianship shall require a settlement of the estate by the guardian so appointed, and shall cause to be turned over to him all of the said estate then in the hands of the said guardian, after the payment of such reasonable costs and commissions as may be authorized by law, and, upon the filing of a financial account by the said guardian, he shall be discharged.

SEC. 6. No action shall be maintained against such guardian, or the sureties on his bond, by reason of his appointment, taking over and managing the property of such absent person, or any of his acts with respect to the said estate, where it appears that they were done under authority of this Act, but only for recovery because of the misconduct in office or bad faith of such guardian, or the waste of the assets of the estate through mismanagement, amounting to gross carelessness or in violation of the law.

SEC. 7. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 8. This Act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of February, A. D. 1933.

S.B. 71

CHAPTER 50

AN ACT TO AMEND CHAPTER THREE HUNDRED THIRTY-EIGHT, SECTION ONE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, RELATING TO THE AWARDING OF CONTRACTS BY BOARDS OR OFFICERS OF LOCAL GOVERNMENTAL UNITS UNTIL COMPETITIVE BIDS ARE RECEIVED THEREFOR.

The General Assembly of North Carolina do enact:

Ch. 338, Public Laws 1931, amended, as to contracts by local units.

Conflicting laws repealed.

SECTION 1. That Chapter three hundred thirty-eight, Section 1, Public Laws of One thousand Nine hundred Thirty-one be amended by striking out the words "organized under the laws of" in lines thirty-nine and forty, and inserting in lieu thereof the words "authorized to do business in."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of February, A. D. 1933.

S.B. 73

CHAPTER 51

AN ACT TO AMEND SECTION 1970 OF THE CONSOLIDATED STATUTES RELATING TO SUNDAY FISHING IN ONSLOW COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand nine hundred and seventy of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following: "*Provided*, that this section shall not apply to persons who maintain and operate a stationary fishery in Onslow County."

C. S. 1970,
amended, as to
Sunday fishing in
Onslow County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of February, A. D. 1933.

S.B. 35

CHAPTER 52

AN ACT TO AMEND SECTION 12½ OF CHAPTER 430 PUBLIC LAWS 1931 RELATING TO SUMMER SCHOOL REQUIREMENTS FOR TEACHERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section twelve and one-half of chapter four hundred and thirty of the Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby amended to read as follows:

Ch. 430, Public
Laws 1931,
amended.

"SEC. 12½. No teacher or principal shall be required to attend summer school during the years 1933-34-35 and the certificate of such teachers as may have been required to attend such school shall not lapse but remain in full force and effect."

Summer school
requirements for
teachers suspended.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.

S.B. 78

CHAPTER 53

AN ACT TO PROVIDE FOR FREE PRIVILEGE LICENSE FOR THE BLIND TO TRANSACT BUSINESS IN THIS STATE.

The General Assembly of North Carolina do enact:

Free privilege licenses for blind people.

SECTION 1. Any blind person of the age of twenty-one years or more, desiring to operate a legitimate business of any kind to provide a livelihood for himself and dependents, if any, may apply to the welfare officer of the County in which he resides for free privilege license.

Eligibility.

SEC. 2. No one shall be eligible to the benefits provided for in this act who is not a blind person (the term "blind person" shall for the purposes of this act be construed to mean one who has suffered the total loss of his eyesight, or whose eyesight is so impaired as to unfit the person applying for the benefits under this act to engage in any labor, profession, or ordinary work in competition with his fellowmen with any degree of success, and/or any person suffering with impaired visions likely to produce total blindness), or who has an income of any kind amounting to Twelve Hundred (\$1200.00) Dollars, or more net per annum, or whose husband or wife has an income of any kind amounting to Twelve Hundred (\$1200.00) Dollars or more net per annum.

"Blind" defined.

Blind with income of \$1200.00 excepted.

Procedure for granting county license.

SEC. 3. That it shall be the duty of the County Commissioners upon receipt of application from anyone applying for the benefits under this act, to make a thorough investigation to determine whether or not the applicant is entitled to the privilege license as provided for in this act. When the Commissioners are satisfied that the applicant is capable of operating the business for which said privilege license is asked and that he is a deserving person, the Commissioners shall then present to the State License Department a letter requesting necessary privilege license to operate the aforesaid business, and the State License Department shall issue free of charge the license requested. The Commissioners shall present to the County License Department a letter requesting County privilege license necessary to operate the aforesaid business, and the County License Department shall likewise issue free of charge the privilege license requested. The County Commissioners shall also present, when necessary, to the Municipal License Department a letter requesting City privilege license necessary to operate aforesaid business, and the Municipal License Department shall issue free of charge privilege license requested.

Municipal license.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.

S. B. 152

CHAPTER 54

AN ACT TO AMEND CHAPTER 441 OF THE PUBLIC LAWS OF 1931, RELATIVE TO CERTAIN SPECIAL TAXES IN DUPLIN, DARE, AVERY AND OTHER COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one of Chapter 441, Public Laws of 1931, be, and the same is, hereby amended by inserting the word "Stokes" just following the word "Counties," in line seven, and just before the word "are," in the list of counties therein enumerated, to which the said section is applicable. Ch. 441, Public Laws 1931, amended, allowing special taxes in Stokes County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.

S. B. 186

CHAPTER 55

AN ACT TO PERMIT AN EXTENSION ON ALL LOANS TO WAR VETERANS UNDER THE WORLD WAR VETERANS' LOAN ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section ten of chapter ninety-seven, Public Laws of nineteen hundred and twenty-seven, be and the same is hereby amended by adding at the end of said section the following: "Provided, the Commissioner of the Veterans' Loan Fund, with the approval of a majority of the Board of Advisers thereof, may extend the time of payments required by the deeds of trust securing said loan, upon such terms and conditions as may appear to them for the best interest of the State of North Carolina and such mortgagor." Ch. 97, Public Laws 1927, amended, permitting extension on loans from Veterans' Loan Fund.

SEC. 2. That all laws or parts of laws inconsistent herewith are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.

H. B. 37

CHAPTER 56

AN ACT TO AMEND SECTIONS FIVE THOUSAND NINE HUNDRED AND SIXTY TO FIVE THOUSAND NINE HUNDRED AND SIXTY-EIGHT INCLUSIVE OF THE CONSOLIDATED STATUTES EXEMPTING UNION COUNTY FROM THE ABSENTEE VOTERS LAW.

The General Assembly of North Carolina do enact:

C. S. 5960-5968,
amended, ex-
empting Union
County from
Absentee Voters
Law.

SECTION 1. That the provisions of article eight, chapter ninety-seven, sections five thousand nine hundred and sixty to five thousand nine hundred and sixty-eight, inclusive, of the Consolidated Statutes and all amendments thereto, shall not apply to elections held in Union County, primary or general.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.

H. B. 161

CHAPTER 57

AN ACT TO AMEND CHAPTER FIFTY-TWO OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE RELATING TO PLUMBING AND HEATING CONTRACTORS.

The General Assembly of North Carolina do enact:

Ch. 52, Public
Laws 1931,
amended, as to
license of
plumbing and
heating contractors.

SECTION 1. That Section thirteen, Chapter Fifty-Two of the Public Laws of one thousand nine hundred thirty-one be and the same is hereby amended by striking out the word "five" in line thirteen and substituting in lieu thereof the word "ten;" and by adding the following to the end of said section: "license may be renewed upon payment of one-half the yearly fee and payment of the balance on or before June thirtieth of the current year."

Fee for renewal
of license

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1933.

H. B. 189

CHAPTER 58

AN ACT TO AMEND CHAPTER 88, PUBLIC LAWS 1915,
RELATING TO ERADICATION OF HOG CHOLERA IN
WILSON COUNTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That section one of chapter eighty-eight of the Public Laws of one thousand nine hundred and fifteen, be and the same is hereby amended by striking out the period at the end thereof and substituting a comma therefor and adding the following: "*Provided*, that nothing herein shall prohibit the use of virus by any county agent or any person designated by Board of County Commissioners who is experienced in animal husbandry."

Ch. 88, Public
Laws 1915,
amended.Eradication of
hog cholera in
Wilson County.

SEC. 2. That this act shall apply only to Wilson County.

Applicable only to
Wilson County.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1933.

H. B. 205

CHAPTER 59

AN ACT TO REPEAL CHAPTER 174, PUBLIC-LOCAL
LAWS SESSION 1927, BEING "AN ACT TO REPEAL
THE COUNTY PRIMARY LAW, FOR CALDWELL AND
YANCEY COUNTIES" AND CHAPTER 413, PUBLIC-
LOCAL LAWS OF 1929, AMENDATORY TO SAID
CHAPTER 174.*The General Assembly of North Carolina do enact:*

SECTION 1. That chapter one hundred seventy-four, Public-Local Laws, one thousand nine hundred and twenty-seven, and chapter four hundred thirteen, Public-Local Laws, one thousand nine hundred and twenty-nine, so far as they affect Yancey County be and are repealed.

Ch. 174, Public-
Local Laws 1927,
and ch. 413,
Public-Local Laws
1929, amended,
as to Yancey
County primaries.

SEC. 2. That no voter in any primary, held in Yancey County, shall be allowed to vote in such primary for local officers and Member of the General Assembly, when challenged upon the ground of party affiliation, unless he shall first swear that he will support the successful candidates in the general election in whose primary he proposes to participate; and such voter shall further swear that he affiliates with said party.

Oath to support
party nominees.

Conflicting laws
repealed.

SEC. 3. That all laws or clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1933.

H. B. 222

CHAPTER 60

AN ACT TO AMEND SECTION 6442 OF THE CONSOLIDATED STATUTES OF 1919 AND TO REQUIRE CASUALTY AND SURETY INSURANCE COMPANIES TO MAKE DEPOSITS.

The General Assembly of North Carolina do enact:

C. S. 6442,
amended, requiring
special deposit
of casualty and
surety insurance
companies.

SECTION 1. That Section 6442 of the Consolidated Statutes of 1919 be amended by adding after the semi-colon in line 12 thereof and before the word "and" the following: "and every insurance company writing a fidelity, surety or casualty business in this State shall be required to deposit with the State securities of the same class enumerated above in the following amounts: Companies whose premium income derived from this State is less than \$100,000.00 per annum, \$25,000.00; companies whose premium income is in excess of \$100,000.00 per annum, \$50,000.00."

Graduated scale.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Effective April
1, 1933.

SEC. 3. This act shall be in force and effect on and after April first, of the year One thousand Nine Hundred and Thirty-three.

Ratified this the 15th day of February, A. D. 1933.

H. B. 136

CHAPTER 61

AN ACT TO AMEND SECTION 3484 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO RAILROAD POLICEMEN.

The General Assembly of North Carolina do enact:

C. S. 3484,
amended.

SECTION 1. That section three thousand four hundred eighty-four of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding the following:

Civil liability of
railroads for acts
of railroad
policemen.

"Nothing contained in the provisions of this section shall have the effect to relieve any such railroad company from any civil liability now existing by statute or under the com-

mon law for the act or acts of such policemen, in exercising or attempting to exercise the powers conferred by this section."

"SEC. 1½. That the provisions of this act shall not apply to pending litigation or to any existing cause of action." Pending litigation unaffected

SEC. 2. That this act shall apply only to such acts committed on the property of railroads and shall not apply to pending actions in court. Application of act.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1933.

H. B. 244

CHAPTER 62

AN ACT TO AMEND SECTION 2312 OF THE CONSOLIDATED STATUTES EXEMPTING MACON COUNTY FROM THE REQUIREMENT OF PAYMENT OF TAXES BY JURORS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and twelve of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following: C. S. 2312, amended.

"*Provided*, that in Macon County the non-payment of taxes for the preceding year or years shall not prevent such person, if otherwise eligible, from serving on any jury drawn from the present or future jury lists. *Provided further*, that the amount due such delinquent taxpayer serving as juror shall be credited on the taxes due by said juror." Non-payment of taxes not to bar jury service in Macon County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Jury fees credited on taxes. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1933.

H. B. 363

CHAPTER 63

AN ACT AMENDING VOLUME 1, SECTION 1389, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND ACTS AMENDATORY THERETO RELATING TO THE FINANCIAL AGENT FOR THE COUNTY OF CHATHAM.

The General Assembly of North Carolina do enact:

C. S. 1389, and
ch. 46, Public
Laws 1925,
amended.

Financial agent of
Chatham County.

Compensation.

Bond.

Acts of present
financial agent
validated.

Conflicting laws
repealed.

SECTION 1. That section one thousand three hundred and eighty-nine of the Consolidated Statutes of North Carolina as amended by chapter forty-six of the Public Laws of nineteen hundred and twenty-five be amended by adding after the word "county" and before the word "and" in line six of section two of said chapter the words "and Chatham County; *provided*, in said County of Chatham the County Commissioners of said County shall fix the compensation to be allowed said bank designated as said financial agent of said County which compensation shall not exceed the sum of five hundred dollars per annum and said bank is to furnish, without cost to the county, a good and sufficient bond as such financial agent."

SEC. 2. That all acts performed by the Bank of Pittsboro, since being designated as financial agent for said County of Chatham, by the County Board of Commissioners of said County, be and the same are hereby validated.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1933.

H. B. 479

CHAPTER 64

AN ACT TO AMEND CHAPTER 273, OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE RELATING TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS IN SURRY COUNTY.

The General Assembly of North Carolina do enact:

Ch. 273, Public
Laws 1929,
amended, as to
punishment of
makers of
worthless checks in
Surry County.

SECTION 1. That section two of chapter two hundred seventy-three of Public Laws of one thousand nine hundred twenty-nine be amended by striking out the period at the end of section two and adding the following: "and Surry."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1933.

H.B. 190

CHAPTER 65

AN ACT TO REPEAL THE ABSENTEE BALLOT LAW FOR YANCEY.

The General Assembly of North Carolina do enact:

SECTION 1. That sections five thousand nine hundred and sixty, five thousand nine hundred and sixty-two, five thousand nine hundred and sixty-three, five thousand nine hundred and sixty-four, five thousand nine hundred and sixty-six, five thousand nine hundred and sixty-seven, and five thousand nine hundred and sixty-eight, North Carolina Consolidated Statutes, and any and all amendments thereto be, and the same are, hereby repealed, in so far only as they relate to the election of county officials of Yancey, and township officials therein, and members of the General Assembly of Yancey.

C. S. 5960-5968, amended, repealing Absentee Ballot Law in Yancey County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be, and the same are, hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall apply only to the election of county officials of Yancey, township officials in said county, and the members of General Assembly of said county.

Application of Act.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of February, A. D. 1933.

S.B. 100

CHAPTER 66

AN ACT TO PROHIBIT THE EMPLOYMENT ON ANY PUBLIC WORKS OF ANY ARCHITECT, ENGINEER, DESIGNER, OR DRAFTSMAN INTERESTED IN THE MANUFACTURE OR SALE OF ANY MATERIAL TO BE USED IN SUCH WORK.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to employ on any city, county or State work, supported wholly or in part with public funds, any architect, engineer, designer or draftsman, who is in any way connected with the sale or promotion of or in the manufacture of any material or items used in the construction of such works, or who is a stockholder, officer, partner, or owner of any manufacturing concern, or of any sales organization, engaged in the manufacture or sale of such material, or items, which may be used in the construction of such works.

Employment of architects, etc., on public works when interested in sale of materials prohibited.

Drawing of plans
by material
furnisher
prohibited.

SEC. 2. That it shall be unlawful for any architect, engineer, designer or draftsman, employed on county, State, or city works, to employ or allow any manufacturer, his representatives or agents, to write, plan, draw, or make specifications for such works or any part thereof.

Specifications to
carry competitive
items.

SEC. 3. That all architects, engineers, designers, or draftsmen, when designing, or writing specifications for materials to be used in any city, county or State work, shall specify in their plans at least three items of equal design or their equivalent design, which would be acceptable upon such works. Where it is impossible to specify three items due to the fact that there are not that many items in competition, then as many items as are available shall be specified.

Violation of
Act made
misdemeanor.

SEC. 4. That any person, firm or corporation violating the provisions of this act shall be guilty of a misdemeanor and upon conviction, license to practice his profession in this State shall be withdrawn for a period of one year and he shall be subject to a fine of not more than five hundred dollars.

Conflicting laws
repealed.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1933.

S.B. 205

CHAPTER 67

AN ACT TO AMEND CHAPTER 714 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1909, RELATING TO THE ALAMANCE BATTLE GROUND COMPANY.

The General Assembly of North Carolina do enact:

Ch. 714, Public
Laws 1909,
amended, appoint-
ing corporators of
Alamance Battle
Ground Company.

SECTION 1. That section one of chapter 714, Public Laws of North Carolina, Session 1909, be, and the same is hereby amended by adding after the name "M. C. S. Noble" and before the word "be," in line fourteen thereof, the following names: "E. P. Dixon, R. H. Hutchinson, J. B. Robertson, J. N. Roberson, Dr. J. A. Pickett, Dr. W. E. Fitch, Rev. D. I. Offman, Ralph M. Holt, George H. Fowler, McBride Holt, J. Harvey White, Herbert W. Wade, Dr. A. J. Ellington and Hon. A. H. Graham."

That said section one be, and the same is, hereby further amended by adding at the end thereof the following words: "In the event of a vacancy among the corporators as herein constituted, the said vacancy shall be filled by the remaining

Vacancy
appointments.

corporators at their next regular meeting or at a meeting called for that purpose."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1933.

H.B. 96

CHAPTER 68

AN ACT TO AMEND SECTION 1259 OF THE CONSOLIDATED STATUTES RELATING TO THE PAYMENT OF FEES IN CRIMINAL CASES TRIED IN HERTFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand two hundred and fifty-nine be amended by adding after the word "chapter" in line eight of said section, the following words: "*Provided*, that in Hertford County clerks, sheriffs or constables, justices and witnesses shall in all cases receive full fees." C. S. 1259, amended, as to fees in criminal courts of Hertford County.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1933.

H.B. 259

CHAPTER 69

AN ACT TO AMEND SECTION 2623 OF THE CONSOLIDATED STATUTES, RELATING TO CORPORATE POWERS OF MUNICIPAL CORPORATIONS, GIVING TO CUMBERLAND COUNTY AND CITIES AND TOWNS THEREIN THE RIGHT AND POWER TO GRANT FRANCHISES.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section six of section two thousand six hundred and twenty-three be and the same is hereby amended by striking out the last sentence of sub-section six which reads: "But this section shall not apply to Cumberland County." And that sub-section six of section two thousand six hundred and twenty-three shall include and apply to Cumberland County. C. S. 2623, amended, granting Cumberland County and cities and towns therein the right to grant franchises.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1933.

S.B. 109

CHAPTER 70

AN ACT TO AMEND SECTION 6054 OF THE CONSOLIDATED STATUTES PLACING RANDOLPH COUNTY UNDER THE OPERATION OF THE STATE-WIDE PRIMARY LAW.

The General Assembly of North Carolina do enact:

C. S. 6054, and ch. 20, Public Laws 1925, amended, placing Randolph County under State-wide Primary Law.

SECTION 1. That section six thousand and fifty-four of the Consolidated Statutes as amended by chapter twenty of the Public Laws, one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out the word "Randolph" from the list of counties excepted from the operation of the State-wide Primary Law in said section, making the provisions of said Primary Law applicable to Randolph County.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1933.

S.B. 17

CHAPTER 71

AN ACT RELATING TO DIVORCES.

The General Assembly of North Carolina do enact:

C. S. 1659, amended, allowing divorce after two years of separation.

SECTION 1. That section one thousand six hundred and fifty-nine, sub-section four, of the Consolidated Statutes of North Carolina, be, and the same is hereby amended by striking out the word "five" in line two of said sub-section, and inserting in lieu thereof the word "two," and by striking out after the word "for" in line three of said sub-section, the words "that period," and inserting in lieu thereof the words "one year."

Necessity of alleging existence of grounds for six months removed.

SEC. 2. That it shall not be necessary to set forth in the affidavit filed with the complaint in suits brought under sub-section four of section one thousand six hundred fifty-nine that the grounds for divorce have existed at least six months prior to the filing of the complaint, nor to allege or prove such fact.

C. S. 1661, amended, reducing residence in State to one year.

SEC. 3. That section one thousand six hundred sixty-one of the Consolidated Statutes of North Carolina be amended by striking out the words "two years," in line eleven, following the word "for" and preceding the word "next" and inserting in lieu thereof the words "one year."

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification. This act shall not apply to pending litigation. Pending litigation unaffected.

Ratified this the 21st day of February, A. D. 1933.

S.B. 179

CHAPTER 72

AN ACT TO AMEND CHAPTER EIGHTY-THREE OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN DECREASING THE PAYMENTS TO BE MADE BY THOSE ENTERING LAND IN CHEROKEE, CLAY, GRAHAM, MACON AND SWAIN COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section three of chapter eighty-three of Public Laws of one thousand nine hundred twenty-seven be amended by adding at the end thereof, the following: "*Provided*, that for each acre of land entered in Cherokee, Clay, Graham, Macon and Swain Counties, there shall be paid to the State Treasurer the sum of one and one-half dollars." Ch. 83, Public Laws 1927, amended, as to fee for entering public lands in certain counties.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1933.

H.B. 157

CHAPTER 73

AN ACT TO AMEND CHAPTER 336, PUBLIC LAWS 1931, SO AS TO CHANGE THE RATES FOR SEMI-TRAILERS TOWED BY PASSENGER CARS.

The General Assembly of North Carolina do enact:

SECTION 1. That Article five, Section twenty-eight, Chapter three hundred and thirty-six, Public Laws of one thousand nine hundred and thirty-one, be, and the same is hereby amended by striking out the paragraph of said section which reads as follows: Ch. 336, Public Laws 1931, amended.

"No fee for any truck, or truck-tractor shall be less than fifteen dollars (\$15.00); *Provided*, the license fee for a trailer, used exclusively for carrying a boat behind passenger cars

only, shall be one dollar (\$1.00)," and inserting in lieu thereof the following:

License fee for semi-trailers towed by passenger cars.

"No fee for any truck, or truck-tractor shall be less than fifteen dollars (\$15.00): *Provided*, the license fee for a semi-trailer weighing not more than five hundred pounds (500 lbs.) and carrying not more than one thousand pounds (1000 lbs.) load, and towed by a passenger car, shall be two dollars (\$2.00) for any part of the license year for which license is issued."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1933.

H.B. 203

CHAPTER 74

AN ACT RELATIVE TO THE DRAWING OF GRAND JURORS IN WAKE COUNTY.

The General Assembly of North Carolina do enact:

Ch. 116, Public Laws 1917, amended.

SECTION 1. That Chapter One Hundred and Sixteen, Public Laws of One Thousand Nine Hundred and Seventeen, be amended by striking out the last sentence under Wake County, which is as follows: "At the first Fall and Spring Terms of Court held each year Grand Juries shall be drawn and the presiding judge shall charge them as provided by law, and such grand juries shall serve during the remaining Fall and Spring Terms respectively," and inserting the following: "At the May criminal term One Thousand Nine Hundred and Thirty-Three, Wes Stone, J. W. Williams, Frank Davis, J. D. Lee, Otto Keen, and R. A. Savage terms as grand jurors shall expire, and six new grand jurors shall be drawn at said term in their places; at the September criminal term One Thousand Nine Hundred and Thirty-Three, Uzzell Lee, D. F. Buffaloe, A. T. Holleman, H. M. Pool, J. W. Hudson and R. N. Tyson terms as grand jurors shall expire, and six new grand jurors shall be drawn at said term in their places; and at the January criminal term One Thousand Nine Hundred and Thirty-four, R. H. Merritt, J. A. Wood, Edgar Jones, L. W. Beckwith, A. C. Drake and C. L. Robertson terms as grand jurors shall expire, and six new grand jurors be drawn at said term in their places, all of the above named jurors now constituting the Grand Jury of Wake County; and thereafter at each May, September and January Terms of the Criminal Court six jurors shall be drawn and the terms of

Provision for six new grand jurors in Wake County every four months.

those grand jurors having served twelve months shall expire, and the Presiding Judge shall appoint a foreman and an assistant foreman of the grand jury and said assistant foreman so appointed in the absence or disqualification of the foreman shall discharge the duties of the foreman of said grand jury, and said Presiding Judge shall also charge them as provided by law, the appointment of foreman, assistant foreman and the charge of the grand jury to be made at the terms at which the new members of the grand jury are selected; *Provided* that at any time the Judge of the Superior Court presiding over either criminal or civil court in said County may call said Grand Jury to assemble and may deliver to the said grand jury an additional charge.

Foreman and
assistant foreman.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1933.

H.B. 265

CHAPTER 75

AN ACT TO REGULATE CERTAIN FEES OF THE
COURTS AND OFFICERS OF THE COUNTY OF HAR-
NETT.

The General Assembly of North Carolina do enact:

SECTION 1. That the salaries and fees now provided by law insofar as the same relate to the County of Harnett, be and the same are hereby amended so as to substitute for the existing fees in the items hereinafter specified, the following schedule:

Fees for Harnett
County courts.

(a). Jurors shall be allowed two dollars per day and a mileage of three cents per mile.

Jurors.

(b). Witnesses in Superior Court shall be allowed a fee of one dollar per diem and a mileage of three cents per mile; and witnesses in the Recorder's Court shall be allowed a fee of one dollar per diem without any mileage.

Witnesses.

(c). There shall be taxed in the Superior Court in each case submitted to a jury, whether civil or criminal, a jury fee of five dollars.

Jury fee.

(d). There shall be taxed as a part of the cost in each case in the Superior Court submitted to a jury a stenographer's fee of three dollars.

Stenographer's
fee.

(e). The total fees allowed the Clerk of the Superior Court for the issuance of process and all other services, up to and including the first hearing of the cause, whether civil

Total of Clerk's
fees.

or criminal, shall not exceed five dollars. The Clerk shall be allowed the same fees as are now provided by law for all additional services after the first hearing.

Fees of sheriff.

(f). The Sheriff shall be allowed the following fees:

Arrest.

(1). For an arrest, one dollar, with fifty cents additional for taking bond.

Service of process.

(2). For the service of summons, with or without complaint attached, or for the service of notices, execution, or other Court orders, a fee of one dollar each for the first five persons upon whom the process is served; and fifty cents for each additional person.

Claim and delivery.

(3). For the service of claim and delivery process, two dollars for the first defendant, and one dollar each for additional defendants; also actual expenses of caring for property seized.

Collection of judgments.

(4). For the collection of judgments, five per cent on the first five hundred dollars, and two and one-half per cent upon all amounts in excess of five hundred dollars.

Allotting homesteads.

(5). In allotting homesteads, a fee of fifty cents for each appraiser and one dollar to the sheriff for his return, and an additional allowance of one dollar each for the use and benefit of each appraiser.

Recorders' Court fees.

(g). In Recorder's Courts in the County in all cases the Clerk's fee shall be limited to three dollars, the Recorder's fee to two dollars, and prosecuting attorney's fee to three dollars; *provided*, that in the Dunn Recorder's Court the Clerk's fee in civil cases shall not exceed one dollar, and in criminal cases two dollars and a half.

Guardhouse fees.

(h). Guardhouse fees shall be sixty cents.

Still fees taxable as costs.

(i). That there shall be taxed in each bill of costs for the use and benefit of the Sheriff of Harnett County in all cases wherein defendants have been convicted or pleaded guilty to the charge of manufacturing whiskey or possession of any whiskey still, the sum of \$10.00 for each still captured by the Sheriff or his Deputies and for which such defendant or defendants may have been found guilty or pleaded guilty of possessing.

Other fees of Sheriff.

(j). That the Sheriff of Harnett County shall receive for his services all such fees as are now allowed by law and not herein specifically enumerated.

C. S. 1461, amended, as to court stenographer in Harnett County.

SEC. 2. Consolidated Statutes, section 1461, relating to court stenographers, be and the same is hereby amended so as to insert the word "Harnett" between the word "Greene" and the word "Haywood" in the proviso, to the end that the County of Harnett be exempt from the operation of the said section.

Auditing of bills of cost in Recorders' Courts.

SEC. 3. That all bills for cost accruing in the criminal cases in Recorder's Courts in the County of Harnett shall

be audited by the prosecuting attorneys of said Courts in the same manner as bills of cost in the Superior Court are audited by the Solicitor of the District.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1933.

S. B. 34

CHAPTER 76

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES, RELATING TO THE COURTS OF CABARRUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be amended by striking out the paragraph beginning with the word "Cabarrus," under the heading "Fifteenth District," and inserting in lieu thereof the following:

C. S. 1443,
amended.

"Cabarrus—Eighth Monday before the first Monday in March, to continue for two weeks, for the trial of criminal and civil cases; first Monday before the first Monday in March, to continue for one week, for civil cases only; seventh Monday after the first Monday in March, to continue for two weeks, for criminal and civil cases; fourteenth Monday after the first Monday in March, to continue for two weeks, for civil cases only; third Monday before the first Monday in September, to continue for three weeks, for criminal and civil cases; sixth Monday after the first Monday in September, to continue for two weeks, for criminal and civil cases."

Terms of Superior
Court in Cabarrus
County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of February, A. D. 1933.

S. B. 74

CHAPTER 77

AN ACT RELATING TO TERMS OF SUPERIOR COURT IN BLADEN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, chapter 96, of the Public Laws of nineteen hundred and thirty-one, relating to the Courts of Bladen County and so much of section one thou-

C. S. 1443, and
ch. 96, Public
Laws 1931,
amended.

Terms of Superior
Court in Bladen
County.

sand four hundred forty-three of the North Carolina Code of nineteen hundred and twenty-seven, relating to the courts of Bladen County, be amended as follows:

That the word "October" in lines 20 and 26, section one, chapter ninety-six, of the Public Laws of nineteen hundred and thirty-one, be and the same is hereby stricken out, and the word "September" shall be and it is hereby substituted in lieu of the the word "October" in said lines 20 and 26, section one, chapter ninety-six, of the Public Laws of nineteen hundred and thirty-one.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of February, A. D. 1933.

S. B. 97

CHAPTER 78

AN ACT TO AMEND SECTION 3890 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND REDUCING THE SALARIES OF SOLICITORS OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

Ch. 157, Public
Laws 1923, and
C. S. 3890,
amended.

Salaries of
solicitors reduced
to \$3,900.00.

Law again
amended.

Conflicting laws
repealed.

SECTION 1. That Chapter 157 of the Public Laws of North Carolina, 1923, be and the same is hereby amended by striking out all of section one and inserting in lieu thereof the following: "That the several solicitors of the judicial districts of the State of North Carolina shall each receive, as full compensation for their services as solicitor, the sum of Three Thousand Nine Hundred Dollars (\$3,900.00) per annum, to be paid in equal monthly installments out of the State Treasury upon warrants duly drawn thereon, which said salary shall be paid in lieu of all fees or other compensation."

SEC. 2. That section two of Chapter 157 of the Public Laws of North Carolina, 1923, be and the same is hereby repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

S. B. 131

CHAPTER 79

AN ACT TO VALIDATE CERTAIN SALES OF REAL
AND PERSONAL PROPERTY MADE BY SHERIFFS
UNDER EXECUTION.*The General Assembly of North Carolina do enact:*

SECTION 1. That all sales of real or personal property heretofore made by a sheriff of any County in North Carolina, in the manner provided by law for sale of real or personal property under execution, on any day other than the day now provided by law, be, and the same are hereby validated.

Execution sales
of sheriffs
validated.

SEC. 2. That this act shall not affect pending litigation.

Pending litigation
unaffected.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

S. B. 139

CHAPTER 80

AN ACT TO AMEND THE PUBLIC LAWS OF 1917,
CHAPTER 136, AS SET FORTH IN ARTICLE 19, C. S.
PART 2 PLAN "B," RELATING TO MUNICIPAL COR-
PORATIONS.*The General Assembly of North Carolina do enact:*

SECTION 1. That 2868, Consolidated Statutes of North Carolina, 1919, Vol. 1, be amended after the word "protem" in line three and before the word "In," insert the following: "That in cities of over Eighty thousand (80,000) population, as shown by the last census, the City Council or Aldermen shall consist of twelve members, one shall be elected from each ward by and from the qualified voters of that ward. That on or before March 1, 1933, the Governing Body of each City of over Eighty Thousand (80,000) inhabitants shall, and it is made mandatory on them to divide the said City into twelve wards as nearly equal as possible as to population."

C. S. 2868,
amended.

Twelve aldermen
for cities of over
80,000.

Division of cities
into wards.

SEC. 2. That C. S. 2871 be, and the same is hereby amended by striking out in line nine thereof, after the word "thousand" the following words: "Nor more than thirty-five hundred dollars," and inserting in lieu thereof the following: "Nor more than five thousand dollars." And it shall be mandatory that the Mayor shall give his entire time and attention to the affairs of the City.

C. S. 2871,
amended, as to
salary of mayor.

Entire time
required.

Supervisory
power of mayor.

SEC. 3. That all heads of Departments after their election by the City Council or Aldermen, as provided for by Section 2869 of the Consolidated Statutes, shall be under the direction, control and supervision of the Mayor during their tenure of office and until discharged by law.

Approval of
contracts.

SEC. 4. That no contract or obligation of whatever nature shall be binding upon the City until first approved by the majority of the City Council or Aldermen, and approved and counter-signed by the Mayor.

C. S. 2847,
amended, as to
petition for
adoption of plan
of government.

SEC. 5. That C. S. 2847 be amended by adding at the end of said section the following: "In cities having a population of Eighty Thousand (80,000), as shown by the last census, in which it is proposed to adopt Plan 'B,' the petition shall be signed by ten per cent of the qualified voters of said City."

Conflicting laws
repealed.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 7. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

S.B. 142

CHAPTER 81

AN ACT TO AMEND CHAPTER TWO HUNDRED EIGHT (208) OF THE PUBLIC LAWS OF 1929, AMENDING SECTION FOURTEEN HUNDRED FORTY-THREE (1443) OF CONSOLIDATED STATUTES, RELATING TO TERMS OF COURT OF JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

Ch. 208, Public
Laws 1929, and
C. S. 1443,
amended.

SECTION 1. That chapter two hundred eight (208) of the Public Laws of the General Assembly of 1929 be and the same is hereby amended by striking out all of section one (1) thereof after the word "March" in line five (5) and insert in lieu thereof the following: "The third Monday before the first Monday in March, sixth Monday after the first Monday in March, and sixth Monday after the first Monday in September, each for one week for criminal and civil cases; and the eighth Monday before the first Monday in March, two weeks for civil cases, and ninth Monday after the first Monday in September, two weeks for civil cases. The Governor shall assign some regular or special Judge to hold said courts."

Terms of Superior
Court in
Johnston County.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

S. B. 178

CHAPTER 82

AN ACT TO AMEND CHAPTER TWO HUNDRED NINETY-NINE OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE RELATING TO THE STANDARD WEIGHT OF PACKAGES OF CORN MEAL IN MACON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter two hundred ninety-nine of Public Laws of one thousand nine hundred thirty-one be amended by inserting between the words "Transylvania" and "and" in line four, the word "Macon."

Ch. 299, Public Laws 1931, amended, as to standard weight of corn meal in Macon County.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

S. B. 182

CHAPTER 83

AN ACT TO AMEND SECTIONS FIVE THOUSAND NINE HUNDRED AND SIXTY TO FIVE THOUSAND NINE HUNDRED AND SIXTY-EIGHT, INCLUSIVE, OF THE CONSOLIDATED STATUTES EXEMPTING RANDOLPH COUNTY FROM THE ABSENTEE VOTERS LAW.

The General Assembly of North Carolina do enact:

SECTION 1. The provisions of article eight, chapter ninety-seven, sections five thousand nine hundred and sixty to five thousand nine hundred and sixty-eight, inclusive, of the Consolidated Statutes and all amendments thereto, shall not apply to elections, primary or general, held in Randolph County.

C. S. 5960-5968, amended, abolishing Absentee Voters Law in Randolph County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

H. B. 286

CHAPTER 84

AN ACT TO AMEND SECTION 3904 OF THE CONSOLIDATED STATUTES OF 1919, RELATING TO FEES IN THE RECORDER'S COURT IN SCOTLAND COUNTY.

The General Assembly of North Carolina do enact:

C. S. 3904,
amended, as to
fees in Scotland
County Recorder's
Court.

SECTION 1. That section three thousand nine hundred and four of the Consolidated Statutes of North Carolina of one thousand nine hundred and nineteen, be and the same is hereby amended by inserting the word "Scotland" at the end of said section.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

H. B. 356

CHAPTER 85

AN ACT TO AMEND SECTION 1461 OF THE CONSOLIDATED STATUTES, RELATING TO COURT STENOGRAPHERS.

The General Assembly of North Carolina do enact:

C. S. 1461,
amended.

SECTION 1. That section one thousand four hundred sixty-one of the Consolidated Statutes of North Carolina, be and the same is hereby repealed, and the following enacted in lieu thereof:

Employment of
court
stenographers.

"*Court Stenographers.* Upon the request of a Judge holding a Superior Court in any county in the State, or on its own motion, the Board of County Commissioners in any county shall employ a competent stenographer to take down the proceedings of the court, at a compensation not to exceed ten dollars (\$10.00) per day and actual expenses, to be paid by the county in which court is held.

Compensation.

Duties as to
making up
appeals.

"Every stenographer so employed shall make three copies of the proceedings in every case appealed to the Supreme Court, and shall be entitled to be paid at the rate of five cents per copy sheet of one hundred words as full compensation therefor, and shall furnish one copy to the attorneys on each side, and file the original with the Clerk of the Superior Court of the county in which any such case is tried, and shall obey all orders of the Judge relative to the time in which any such work shall be done: *Provided*, as a condition precedent to the requirement of making such copies of

Compensation.

the proceedings the party appealing shall deposit in the office of the Clerk of the Superior Court of the county in which the case is tried an amount of money to be fixed by the said Clerk as estimated cost for such work, and the stenographer shall be paid therefrom on delivery of such copies, and any surplus shall be returned to the party depositing same; but in the event the said deposit is insufficient to cover the cost of such work, then the Clerk shall require a further deposit to make up the deficit before the stenographer shall be required to file and furnish such copies: And, *provided further*, in the case of any appeal by the State or in *In Forma Pauperis* appeals by the defendants in criminal action, on order of the Judge Presiding at the trial, the proceedings shall be written up without the deposit being required, and the county, on presentation of the bill therefor to the Board of County Commissioners in regular session, shall pay therefor at the rate hereinbefore provided.

Appellant to make deposit to cover stenographer's fees.

No deposit in certain appeals.

Bill to county.

"The Judge is authorized to tax a reasonable fee against the losing party in every action, civil and criminal, which shall be collected and turned into the County Treasury toward reimbursing the county.

Taxing of stenographer's fee to losing party.

"Every stenographer employed under this act shall, before entering upon the discharge of his or her duties, be duly sworn to well, truly and correctly take down and transcribe the proceedings of the court, except the argument of counsel, and the charge of the court thus taken down and transcribed shall be held to be in compliance with the law requiring the Judge to put his instruction to the jury in writing.

Oath of stenographer.

"In the event the time provided by Statute or by the order of the trial Judge for serving case on appeal is insufficient for writing up the proceedings and the service of case on appeal, the Judge who tried the case shall, on notice, have the right to extend the time for serving case on appeal."

Extension of time for writing up appeals.

SEC. 2. That this act shall in no way repeal or affect section one thousand four hundred sixty-one (1), one thousand four hundred sixty-one (2), one thousand four hundred sixty-one (3), one thousand four hundred sixty-one (a), one thousand four hundred sixty-one (b), one thousand four hundred sixty-one (c), one thousand four hundred sixty-one (d), one thousand four hundred sixty-one (e), of the Consolidated Statutes.

Certain acts not affected.

SEC. 3. This act shall apply to McDowell County only.

Applicable only to McDowell County.

SEC. 4. That this act shall be effective from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

H. B. 513

CHAPTER 86

AN ACT TO AMEND SECTION 2366 OF THE CONSOLIDATED STATUTES RELATING TO BREACH OF CONTRACT OF TENANT, SO AS TO INCLUDE PASQUOTANK AMONG THE SEVERAL OTHER COUNTIES NAMED IN SAID SECTION.

The General Assembly of North Carolina do enact:

C. S. 2366,
amended, as to
breach of
tenancy contracts
in Pasquotank
County.

SECTION 1. That section two thousand three hundred and sixty-six of the Consolidated Statutes of North Carolina be, and the same is hereby amended by striking out the word "and" in the nineteenth line of said section, between the words "Surry" and "Stokes" and add after the word "Stokes" the following: "and Pasquotank."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

S. B. 114

CHAPTER 87

AN ACT TO LIMIT HIGHWAY WORK OF THE STATE HIGHWAY COMMISSION OR THE HIGHWAY DEPARTMENT FOR THE PERIOD OF TWO YEARS DURING THE PRESENT BIENNIUM, AND TO REQUIRE THAT NO NEW CONSTRUCTION SHALL BE UNDERTAKEN DURING SAID PERIOD.

The General Assembly of North Carolina do enact:

New highway
construction
suspended for
two years.

Emergency con-
struction excepted.

Another exception.

SECTION 1. That all new construction work on the highways or any extension thereof in this State involving the expenditure of State funds, after the completion of the work now under construction, shall be discontinued and all construction expenses in the Department of Highways shall be abolished for and during the period of the next biennium except in cases of emergency or necessity, such necessity to be determined by the State Highway Commission, and excepting the construction of Highway designated as No. 293, leading from Dellwood to Soco Gap, in Haywood County, the North Carolina entrance to the Great Smoky Mountains National Park, the funds for said construction being furnished by Federal Aid and the North Carolina Highway Commission.

Federal Aid
construction
excepted.

SEC. 2. This act shall not be construed so as to prevent new construction work being carried on from funds provided by the Federal Government or by an Act of Congress, nor to prevent repair to the roads and bridges now under the supervision of the Highway Commission, nor to prevent the im-

provement or construction of roads and bridges when found necessary in order to utilize convict labor. Other exceptions.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A. D. 1933.

S.B. 92

CHAPTER 88

AN ACT TO REPEAL CHAPTER ONE HUNDRED FIFTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, CHAPTER TWO HUNDRED SIXTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, AND CHAPTER FOUR HUNDRED FIFTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, AND ANY AND ALL OTHER LAWS RELATING TO AND PROVIDING FOR A TAX COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred fifty-seven, Public Laws of one thousand nine hundred twenty-seven, and Chapter two hundred sixty-seven, Public Laws of one thousand nine hundred twenty-nine, and Chapter four hundred fifty-seven, Public Laws of one thousand nine hundred thirty-one, and any and all other acts, laws, and clauses of laws, relating to and providing for the creation and establishment of a tax commission, and/or relating to and providing for any salary or compensation for members or employees of such tax commission, or making any appropriation for the activities of said tax commission be, and they are, hereby repealed, and said tax commission is hereby abolished. Ch. 157, Public Laws 1927; ch. 267, Public Laws 1929; and ch. 457, Public Laws 1931, repealed, abolishing Tax Commission.

SEC. 2. The Commissioner of Revenue shall biennially make report to the General Assembly, the said report to contain all available data that may be assembled by his department with respect to the tax laws and systems of this and other states, and making such recommendations as may be useful in improving the tax laws and system of this State. Duties devolve upon Commissioner of Revenue.

SEC. 3. This act shall be in full force and effect from and after April first, 1933. Effective April 1, 1933.

Ratified this the 1st day of March, A. D. 1933.

H.B. 51

CHAPTER 89

AN ACT TO AMEND SECTION 2314 OF THE CONSOLIDATED STATUTES RELATING TO JURORS.

The General Assembly of North Carolina do enact:

C. S. 2314,
amended.

Jurors drawn for
Superior Court
may be ordered
to serve in other
courts of a county.

SECTION 1. That section two thousand three hundred and fourteen of the Consolidated Statutes be and the same is hereby amended by adding thereto the following proviso: "*Provided*, that regular jurors drawn, summoned, and in attendance upon any term of a Superior Court, regular or special, in any County, or upon any terms of a General County Court or Civil County Court when not serving upon the trial of any case in the court to which he was summoned, may be ordered by the judge presiding in such court to attend and serve as a juror in the trial of any case pending in any other of said courts in such county, and shall be competent to serve as a regular juror in such other court under the law applicable to trials by jury."

Counties to which
applicable.

SEC. 2. That this act shall only apply to the counties of Guilford, Wake, Forsyth, Buncombe, Catawba, Cabarrus, Iredell and Haywood.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of March, A. D. 1933.

H.B. 747

CHAPTER 90

AN ACT TO AMEND CHAPTER 35 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1931, RELATING TO CERTAIN CLAIMS PAID BY THE BOARD OF COUNTY COMMISSIONERS OF CHEROKEE COUNTY.

The General Assembly of North Carolina do enact:

Ch. 35, Public
Laws 1931,
amended, as to
payment of claims
by Cherokee
County.

SECTION 1. That chapter thirty-five of the Public Laws of North Carolina, session one thousand nine hundred thirty-one, be and the same is hereby amended by adding after the word "Graham" in section one, line four, thereof, and before the word "County" the word "Cherokee."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of March, A. D. 1933.

H.B. 561

CHAPTER 91

AN ACT TO REPEAL CHAPTER FORTY-FIVE, OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, AN ACT TO AMEND ARTICLE SEVEN OF CHAPTER SEVENTY-ONE, SECTIONS 3903, 3906, AND 3908 CONSOLIDATED STATUTES OF NORTH CAROLINA, AS TO HALIFAX COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter 45, of Public Laws of 1929, an act to amend Article 7 of Chapter 71 Sections 3903, 3906, and 3908 shall be repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of March, A. D. 1933.

Ch. 45, Public Laws 1929, and C. S. 3903, 3906 and 3908, repealed, as to fees of Halifax County officers.

Conflicting laws repealed.

H.B. 649

CHAPTER 92

AN ACT TO REPEAL CHAPTER 131 OF THE PUBLIC LAWS OF 1931, AND TO AMEND SECTION 2334, VOLUME 3, CONSOLIDATED STATUTES, SO AS TO PROVIDE TWELVE MONTHS GRAND JURY IN HENDERSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and thirty-one of the Public Laws of one thousand nine hundred thirty-one, be and the same is hereby repealed.

SEC. 2. That section two thousand three hundred thirty-four of volume three of the Consolidated Statutes, be and the same is hereby amended by inserting after the word "Camden" in line twenty-eight of said section the words "and for the County of Henderson"; and by inserting after the words "Camden County" in line thirty-one of said section the words "or Henderson County"; and by inserting after the word "Camden" in line thirty-three of said section the words "and of Henderson."

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of March, A. D. 1933.

Ch. 131. Public Laws 1931, repealed.

C. S. 2334, amended, providing twelve months grand jury for Henderson County.

Conflicting laws repealed.

H.B. 650

CHAPTER 93

AN ACT TO AMEND CHAPTER 273 OF THE PUBLIC LAWS OF 1929 RELATIVE TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS SO AS TO PLACE HENDERSON COUNTY UNDER THE PROVISIONS THEREOF.

The General Assembly of North Carolina do enact:

Ch. 273, Public Laws 1929, amended, as to punishment of makers of worthless checks in Henderson County.

Conflicting laws repealed.

SECTION 1. That section two of chapter two hundred and seventy-three of the Public Laws of nineteen hundred and twenty-nine be, and the same is hereby amended by inserting after the words "Gaston County" in line five of said section the words "Henderson County."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of March, A. D. 1933.

S.B. 222

CHAPTER 94

AN ACT TO AMEND CHAPTER 93, OF THE 1921 PUBLIC LAWS, RELATING TO THE PAYMENT TO THE CLERK OF THE SUPERIOR COURT OF SUMS OF MONEY, NOT EXCEEDING \$300, DUE AND OWING TO PERSONS DYING INTESTATE.

The General Assembly of North Carolina do enact:

Ch. 93, Public Laws 1921, amended, as to paying intestate's money to Onslow and Nash County Superior Court Clerks.

SECTION 1. That section 2 of Chapter 93, 1921 Public Laws, be amended by inserting a comma in line seven thereof after the word "Harnett," and by inserting after the comma the words, "and Onslow County and Nash County."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 2nd day of March, A. D. 1933.

S.B. 85

CHAPTER 95

AN ACT TO AMEND CHAPTER ONE HUNDRED AND NINETEEN, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, AND CHAPTER THIRTY-TWO, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, RELATING TO STATE BARBERS' LICENSE LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-one, chapter one hundred and nineteen, Public Laws one thousand nine hundred and twenty-nine, be and the same is hereby amended by changing sub-section seven of said section twenty-one by striking out the words "Board of Health" in line two of said section and inserting in lieu thereof the words "Board of Barber Examiners."

Ch. 119, Public Laws 1929, Barbers' License Law, amended.

SEC. 2. That section one, chapter thirty-two, Public Laws one thousand nine hundred and thirty-one, be and the same is hereby amended by striking out the proviso at the end of said section.

Ch. 32, Public Laws 1931, amended, as to same law.

SEC. 3. That section two, chapter thirty-two, Public Laws one thousand nine hundred and thirty-one, and section twenty-three of chapter one hundred and nineteen of the Public Laws of one thousand nine hundred and twenty-nine, be and the same are hereby repealed. This act shall not apply to persons occasionally doing barber's work at a distance of five miles or more from any town, whether incorporated or not: *Provided*, the provisions of this act shall not apply to any person who shall perform the services of a barber for members of his own family or for persons with whom he is in the relation of employer or employee or landlord and tenant: *Provided*, this act shall not apply to the Counties of Alleghany, Bertie, Camden, Clay, Carteret, Dare, Davie, Duplin, Gates, Hertford, Hoke, Hyde, Jones, Lincoln, Martin, Mitchell, Pamlico, Person, Pender, Rockingham, Stokes, Tyrrell, Wilkes and Yadkin.

1931 law again amended.

Certain barbers exempt from operation of law.

Counties excepted.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.

H.B. 234

CHAPTER 96

AN ACT TO AMEND CHAPTER 44 OF THE PUBLIC LAWS OF 1929, RELATING TO THE ADVERTISEMENT OF JUDICIAL FORECLOSURE SALES, AND TO VALIDATE SALES MADE THEREUNDER.

The General Assembly of North Carolina do enact:

Ch. 44, Public Laws 1929, amended, as to advertisement in judicial foreclosure sales.

Again amended.

Sales held since passage of act validated.

Pending litigation unaffected.

SECTION 1. That Section 1 of Chapter 44 of the Public Laws of 1929 be and the same is hereby amended by striking out the words "twenty-two" in line ten thereof, and inserting the words "twenty-one," and by striking out the word "eight" in line twenty-three thereof, and inserting the word "seven."

SEC. 2. That Section 2 of Chapter 44 of the Public Laws of 1929 be further amended by striking out the words "twenty-two" in line five and inserting the words "twenty-one"; and by striking out the word "eight" in line six, and inserting the word "seven."

SEC. 3. That all sales of real property under execution, deed of trust, mortgage or other contracts made since the ratification of Chapter 44 Public Laws of 1929, to-wit, February 21, 1929, where the original sale was published for four successive weeks, and any re-sale published for two successive weeks shall be and the same are in all respects validated as to publication of notice: *Provided*, nothing in this validating section shall affect pending litigation.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.

H.B. 253

CHAPTER 97

AN ACT FOR THE RELIEF OF SHERIFFS AND TAX COLLECTORS.

The General Assembly of North Carolina do enact:

Personal representatives of tax collecting officials authorized to collect back taxes.

SECTION 1. That all Sheriffs and Tax Collectors 'who, by virtue of their office, have had the tax lists for the purpose of collecting taxes of their respective counties, towns and school districts, in their hands for the years one thousand nine hundred twenty-three, one thousand nine hundred twenty-four, one thousand nine hundred twenty-five, one thousand nine hundred twenty-six, one thousand nine hundred twenty-seven, one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty and one thousand nine hundred thirty-one, and in case of death or default in collection, their personal representatives,

bondsmen, or any agent or agents that they may designate, are authorized and empowered to collect arrears of taxes for each of the years aforesaid, under such rules and regulations as are now, or may hereafter be provided for the collection of taxes.

SEC. 2. No executor or guardian shall be compelled to pay any tax under the provisions of this act after he shall have made final settlement: *Provided*, that this act shall not authorize a sale of any land for taxes which has been conveyed prior to January first, one thousand nine hundred and thirty-one, to a purchaser for value, and without actual notice of the non-payment of such taxes: *Provided, further*, that all lands sold for the non-payment of taxes, under the provisions of this act, shall be sold subject to encumbrances by mortgages or deeds in trust, executed prior to January first, one thousand nine hundred and thirty-one.

No liability after settlement.

Restrictions on sale of land for taxes.

Sale subject to mortgages.

SEC. 3. That nothing herein contained shall be construed to relieve sheriffs, tax collectors, their representatives or bondsmen, from the liability imposed by the law to pay the State, county, town any other taxes at the time and place required by law.

Present liability unaffected.

SEC. 4. That this act shall not apply to taxes now involved in litigation.

Pending litigation unaffected.

SEC. 5. That the authority herein given shall cease and determine on the first day of January, one thousand nine hundred and thirty-five.

Authority expires January 1, 1935.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.

H.B. 300

CHAPTER 98

AN ACT TO AMEND SECTION 765 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA OF 1919, ALLOWING THE CLERK OF THE SUPERIOR COURT TO FORCE COMMISSIONERS APPOINTED BY SAID CLERK OF THE SUPERIOR COURT IN ALL ACTIONS OR SPECIAL PROCEEDINGS TO FILE A FINAL ACCOUNT OF RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF THE SALE OF THE REAL OR PERSONAL PROPERTY SOLD BY SAID COMMISSIONER OR COMMISSIONERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven hundred and sixty-five of the Consolidated Statutes of North Carolina be amended by adding the following at the end of said section:

C. S. 765,
amended.

Clerk of Superior Court may force commissioners to file final account.

Citation.

Attachment for contempt.

Bond for funds withheld.

Conflicting laws repealed.

"If any Commissioner appointed in any action or special proceeding before the Clerk fails, refuses or omits to file a final account as prescribed in this section, or renders an insufficient or unsatisfactory account, the Clerk of the Superior Court shall forthwith order such Commissioner to render a full and true account, as required by law, within twenty days after service of the order. Upon return of the order, duly served, if such Commissioner shall fail to appear or refuse to exhibit such account, the Clerk of the Superior Court may issue an attachment against said Commissioner for a contempt and commit him till he exhibits such account, or files a bond for the amount held or unaccounted for as is prescribed by law for Administrators, the premium for which is to be deducted from the Commissioner's fee, earned by said Commissioner in said action or special proceeding."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.

H.B. 301

CHAPTER 99

AN ACT TO AMEND SECTION 106 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE SERVICE OF PROCESS ISSUED UNDER SAID SECTION.

The General Assembly of North Carolina do enact:

C. S. 106, amended.

No advance fees allowed sheriffs for serving process.

Conflicting laws repealed.

SECTION 1. That section one hundred and six of the Consolidated Statutes of North Carolina be amended by adding the following at the end of said section:

"And the Sheriffs of the several counties to whom a process is directed under the provisions of this section shall serve the same without demanding their fees in advance."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.

H.B. 302

CHAPTER 100

AN ACT TO AMEND SECTION 49 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO SERVICE OF PROCESS ISSUED UNDER SAID SECTION.

The General Assembly of North Carolina do enact:

SECTION 1. That section forty-nine of the Consolidated Statutes of North Carolina be amended by adding the following at the end of said section: C. S. 49, amended.

“And the Sheriffs of the several counties to whom a process is directed under the provisions of this section shall serve the same without demanding their fees in advance.” No advance fees allowed sheriffs for serving process.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.

H.B. 449

CHAPTER 101

AN ACT FOR THE ADOPTION OF A STANDARD FORM OF AGRICULTURAL LIEN AND TITLE NOTE AND FIXING THE FEES FOR RECORDING SAME IN BEAUFORT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the fee for recording Agricultural Liens in Beaufort County, of the standard form, shall be thirty cents for each lien recorded and ten cents for Clerk's fee: *Provided*, the form used is the same as is herein set out in section three of this act. Fees for recording agricultural liens in Beaufort County.

SEC. 2. That the fee for recording Title Notes in Beaufort County shall be twenty cents for each note recorded and ten cents for Clerk's fee: *Provided*, the form used for such note is identical in form as is herein set out in section four of this act. Fees for recording Title Notes in Beaufort County.

SEC. 3. Standard Form of Agricultural Lien for Beaufort County: Standard form of agricultural lien set out.

“STATE OF NORTH CAROLINA—Beaufort County.

“WHEREAS,..... has agreed at its option to make advances to me, or us, for the purpose of enabling me, or us, to cultivate the lands hereinafter described during the year 193....., at such times and in such

amounts as it may see fit, but not exceeding the total of _____ Dollars; and

Declaration of
debt.

"WHEREAS, I am, or we are, further indebted to said _____ in the sum of _____ Dollars, as evidenced by note of even date, payable _____, 193_____, with interest at 6 per cent per annum from _____, 193_____.

Security.

"NOW, THEREFORE, in order to secure payment thereof, I, or we, do hereby convey said _____ all the crops of every description which may be raised during the year 193_____, on the following described lands in _____ Township, Beaufort County, North Carolina, adjoining the lands of _____ and others, containing _____ acres, more or less, which said lands belong to _____ said crops to consist of not less than _____ acres in cotton, _____ acres in corn, _____ acres in tobacco, _____ acres in Irish potatoes, _____ acres in _____, _____ acres in _____, _____ acres in _____, all to be properly cultivated and harvested, but to include all other crops on the above described and any other lands in said county planted or cultivated by me, or us, or by any other person by my, or our, permission.

"Together with and including a lien on all fertilizer and fertilizing materials delivered or furnished by said lienee to the lienor, and also the following personal property:

Power of sale.

"And if by the _____ day of _____, 19_____, I, or we, fail to pay said indebtedness, said _____ may foreclose this lien as provided by sections 2840 *et seq.* of the Consolidated Statutes of North Carolina, or otherwise, and may sell said crops and other property after ten days' notice posted at the court house door and three other public places in said county, and apply the proceeds of sale to the payment of said indebtedness with cost of sale, and pay any surplus to me, or us. And I, or we, represent that said crops and other property are my, or our, absolute property and free from any other lien or encumbrance, and that no other person has or will have any interest therein or claim thereon, but if so, this lien shall be superior to such interest or claim.

Warranty.

"We further agree and hereby acknowledge that all such advances consisting of fertilizers have been and will be sold with a guarantee only of analysis appearing on the sack and not with any guarantee of results from the use thereof, or otherwise, and liability therefor, if any, shall be limited to the actual commercial value of the deficiency when, and only when, ascertained and determined by the State Chemist from samples taken as provided by law.

"Witness my hand, or our hands, and seals this _____ day of _____, 193_____.

_____ (SEAL)

_____ (SEAL)

_____ (SEAL)

_____ (SEAL)

"Witness: _____"

LANDLORD'S WAIVER

Landlord's
waiver.

"I, or we, the owner of the land described in the foregoing instrument, in consideration of the advances to be made therein provided do hereby agree to waive and release my, or our, lien as landlord upon said crops to the extent of the advances made thereunder.

"Witness my, or our, hands, seals, this _____ day of _____, 193_____.

_____ (SEAL)

_____ (SEAL)

"Witness: _____"

"STATE OF NORTH CAROLINA—Beaufort County.

"_____, 193_____

"The execution of the foregoing instrument and landlord waiver was this day proven before me by the oath and examination of _____, the subscribing witness thereto. Let the same with this certificate be registered.

_____ (SEAL)

"My commission expires _____"

"STATE OF NORTH CAROLINA—Beaufort County.

"_____, 193_____

"The execution of the foregoing instrument was this day acknowledged before me by _____, the lienor for the purposes therein expressed and also by _____

_____, Landlord. Let the same with this certificate be registered.

_____. (SEAL)

"My commission expires _____."

"STATE OF NORTH CAROLINA—Beaufort County.

"The foregoing certificate of _____, of Beaufort County, is adjudged to be correct. Let the instrument with the certificate be registered.

"This _____ day of _____, 193 _____

Clerk Superior Court."

"Filed for registration at _____ o'clock _____ M., _____, 193 _____, in Book _____

Register of Deeds."

Standard form
of title note.

SEC. 4. Standard Form of Title Note for Beaufort County:

"§ _____
Washington, N. C., _____, 193 _____

Declaration of
debt.

"On the _____ day of _____, 193 _____,
_____ promise to pay to the order of
_____ the sum of
_____ Dollars, with interest
from _____ at six per cent per
annum, in installments as follows:

"This note is given for the purchase of _____
and it is expressly agreed that title to same shall be and remain in said seller until this note is paid in full; and in the event of default in payment of this note or any part thereof, the balance due hereon shall become immediately due and payable, and the holder hereof shall have the right forthwith to sell said property after _____ days advertisement in the manner provided by law for sales under chattel mortgages, and apply the proceeds, less costs of sale, on this note and pay balance if any to me or us.

Acceleration.

Foreclosure.

"Given under _____ hands and seal _____ this
_____ day of _____, 193 _____

_____. (SEAL)

_____. (SEAL)

Witness: _____"

SEC. 5. Any other form of Agricultural Lien or Title Note other than the forms herein set out as sections three and four shall be recorded by the Register of Deeds of Beaufort County at the same rate of recording as is now prescribed for the registration of deeds, mortgage deeds and deeds of trust.

Other forms
recorded at same
fees.

SEC. 6. All laws and clauses of laws in conflict with this act are hereby repealed, especially that part of section two thousand four hundred ninety of the Consolidated Statutes of North Carolina insofar as said section applies to Beaufort County.

Conflicting laws
repealed.

C. S. 2490, thus
amended.

SEC. 7. That this act shall be in full force and effect from and after March first, one thousand nine hundred thirty-three.

Effective
March 1, 1933.

Ratified this the 3rd day of March, A. D. 1933.

H.B. 691

CHAPTER 102

AN ACT TO AMEND SECTION 2649 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO MAKE SAME APPLICABLE TO THE CITY OF SHELBY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand six hundred and forty-nine of the Consolidated Statutes of North Carolina be amended so as to strike out in line five thereof the following words, "and in the town of Shelby."

C. S. 2649,
amended, as to
election of
public officials
of Shelby.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.

H.B. 806

CHAPTER 103

AN ACT TO PROTECT DEPOSITORS IN BANKING CORPORATIONS OF THE STATE OF NORTH CAROLINA AND TO CONSERVE THE ASSETS OF SUCH INSTITUTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Commissioner of Banks is hereby authorized and empowered in addition to other powers, vested in him, whenever in his judgment the circumstances warrant it, to authorize any bank, trust company, savings bank, industrial bank, or other institution under his supervision having the power to receive or which is receiving money on deposit:

Commissioner of
Banks empowered
to authorize
banks to:

1. Extend payment of time deposits.

(A) To extend for such period as he deems necessary and expedient payment of any time deposits where notice of withdrawal has been given or may hereafter be given.

2. Of demand deposits.

(B) To postpone the payment of demand deposits for such time and to such extent as he deems necessary and expedient.

3. To receive new deposits after above authority has been granted.

(C) To permit such bank to receive new deposits (after the time of the granting of the authority for the postponement of the payment of time and demand deposits) but such deposits so received shall not under any circumstances be subjected to any limitations as to payment or withdrawal and such deposits shall be segregated and held and used solely to meet such new deposit liabilities, *provided*, that all sums received from such new deposits shall be invested, deposited and administered in all respects under the orders and directions of the Commissioner of Banks and said Commissioner of Banks shall have absolute power in regard to the handling of such new deposits and providing methods of checking against same and said Commissioner of Banks shall have absolute power to at any time withdraw the permission to receive such new deposits. All costs in connection with the receiving, handling and administering the proceeds of such new deposits shall be borne by the bank receiving the same and no part of such expenses shall be charged against such new deposits that can in any way prevent the payment of such new deposits in full.

New deposits not subject to limitations on withdrawal.

Other powers of Commissioner.

Handling costs not chargeable to new deposits.

Acceptance of Commissioner's terms enjoined.

SEC. 2. In order that any institution may avail itself of the privileges herein granted, it shall accept such terms as the Commissioner of Banks from time to time impose upon it.

Failure to meet withdrawals no cause for closing.

SEC. 3. The Commissioner of Banks is authorized and directed not to take possession of any institution under his supervision for failure immediately to meet its deposit liabilities if it shall accept the terms imposed in accordance with the provisions of this act, and he is hereby relieved of any and all liability for permitting such institution to continue operations.

Other powers of Commissioner unaffected.

SEC. 4. Nothing herein contained shall be construed or interpreted as in any manner abating any of the powers granted to and exercised by the Commissioner of Banks under existing law.

Commissioner may make necessary rules and regulations.

SEC. 5. The Commissioner of Banks is given full power and authority to make rules and regulations and to impose terms in regard to the management and administration of all banks which shall be permitted to, or which, under the direction of the Commissioner of Banks, is being conducted in any way under the provision of this act.

SEC. 6. This act shall be in force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.

S.B. 227 CHAPTER 104

AN ACT TO REPEAL THE ABSENTEE BALLOT LAW FOR MITCHELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That sections 5960, 5962, 5963, 5964, 5966, 5967, and 5968, North Carolina Consolidated Statutes, and any and all amendments thereto be and the same are hereby repealed in so far only as they relate to the election of county officials of Mitchell County, and township officials therein and members of the General Assembly of Mitchell County.

C. S. 5960-5968, amended, repealing Absentee Ballot Law in Mitchell County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall apply only to the election of county officials of Mitchell County, township officials in said county, and the members of the General Assembly of said county.

Application of Act.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 297 CHAPTER 105

AN ACT TO PROVIDE FOR THE APPREHENSION AND RETURN OF PERSONS ESCAPING FROM PENAL AND CORRECTIONAL INSTITUTIONS OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. Upon information received from the superintendent of any correctional or any penal institution, established by the laws of the State, that any person confined in such institution or assigned thereto by Juvenile or other court under authority of law, has escaped therefrom and is still at large, it shall be the duty of sheriffs of the respective counties of the State, and of any peace officer in whose jurisdiction such person may be found, to take into his custody such escaped person, if to be found in his county, and to cause his return to the custody of the proper officer of the institution from which he has escaped.

Arrest of escaped persons from penal and correctional institutions of State.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 328

CHAPTER 106

AN ACT TO AMEND CERTAIN SECTIONS OF ARTICLE 4, CHAPTER 37, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO LICENSE FEES AND TAXES UPON THE FISHING INDUSTRY OF THE STATE.

The General Assembly of North Carolina do enact:

C. S. 1889,
amended.

License fees
and taxes upon
fishing.

SECTION 1. Amend section one thousand eight hundred and eighty-nine of the Consolidated Statutes of North Carolina by striking out in line six of said section the words "three dollars" and inserting in lieu thereof the words "two dollars and fifty cents." Amend further by striking out in line seven of said section the words "two dollars" and inserting in lieu thereof the words "one dollar and fifty cents." Amend further by striking out in line nine of said section the words "five dollars" and inserting in lieu thereof the words "four dollars." Amend further by striking out in line nine of said section the words "six dollars" and inserting in lieu thereof the words "five dollars." Amend further by striking out in line eleven of said section the words "one dollar and fifty cents a ton" and inserting in lieu thereof the words "seventy-five cents a ton."

C. S. 1890,
likewise amended.

SEC. 2. Amend section one thousand eight hundred and ninety of the Consolidated Statutes of North Carolina by striking out in line three of said section the words "two dollars" and inserting in lieu thereof the words "seventy-five cents."

C. S. 1891,
likewise amended.

SEC. 3. Amend section one thousand eight hundred and ninety-one of the Consolidated Statutes of North Carolina by striking out in line four of said section the words "twenty-five cents" and inserting in lieu thereof the words "fifty cents." Amend further by striking out in line seven of said section the words "one dollar and twenty-five cents" and inserting in lieu thereof the words "one dollar and fifty cents." Amend further by striking out in line eleven of said section the words "two dollars" and inserting in lieu thereof the words "one dollar and fifty cents." Amend further by striking out all of line twelve of said section. Amend further by striking out in line thirteen of said section the words "one dollar" and inserting in lieu thereof the words "fifty cents." Amend further

by striking out in line fifteen of said section the words "one dollar" and inserting in lieu thereof the words "fifty cents." Amend further by striking out in line seventeen of said section the words "one dollar and twenty-five cents" and inserting in lieu thereof the words "seventy-five cents." Amend further by striking out in lines nineteen and twenty of said section the words "one dollar and seventy-five cents" and inserting in lieu thereof the words "one dollar." Amend further by striking out all of line twenty-two of said section. Amend further by striking out all of lines twenty-three, twenty-four, twenty-five, and twenty-six of said section.

SEC. 4. Amend section one thousand eight hundred and ninety-two of the Consolidated Statutes of North Carolina by striking out in lines six, seven, eight and nine of said section the words "five dollars" and inserting in lieu thereof the words "two dollars and fifty cents." Amend further by striking out in lines eleven, twelve and thirteen of said section and just after the word "provided" in line eleven the words "that (1) the license tax for shucking or selling oysters and clams on local market by retail shall be fifty cents a year."

C. S. 1892.
likewise amended.

SEC. 5. Amend section one thousand eight hundred and ninety-three of the Consolidated Statutes of North Carolina by striking out all of lines five, six, seven, eight, nine, ten, eleven and twelve of said section and inserting in lieu thereof the following:

Exemptions from
license tax on
shell fish.

C. S. 1893,
likewise amended.

"Oysters, two cents a bushel, except coon oysters, one cent a bushel; escallops, five cents a gallon; clams, four cents a bushel; soft crabs, one and one-quarter cents a dozen; shrimp, cooked or green, fifteen cents per one hundred pounds": *Provided, however*, no license tax shall be imposed or required for trot lines used for taking hard crabs from public grounds: *Provided, further*, that no license tax shall be imposed or required for power boats used for dredging escallops or crabs: *Provided, further*, that no license shall be required of any person who takes oysters for shucking and sells such oysters at retail on local markets.

Tax on taking
shell fish.

Exemptions.

SEC. 6. There shall be levied annually upon each trawl boat, or boat used for trawling purposes, documented in the Customs House, a license tax of twenty-five cents per gross ton, and on each trawl boat, or boat used for trawling purposes, not documented in the Customs House a license tax of two dollars, and a tax of one dollar for each net.

License tax on
trawl boats.

SEC. 7. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 8. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 330

CHAPTER 107

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO THE COURTS IN JACKSON COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended, as to
terms of Jackson
County Superior
Court.

SECTION 1. That section one thousand four hundred forty-three, subsection headed The Twentieth District, Volume Three of the Consolidated Statutes, be amended by striking out in line two of paragraph beginning with the word "Jackson" the words "for civil cases only."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 331

CHAPTER 108

AN ACT TO PREVENT DECEPTION IN THE STORING, SELLING OR OFFERING FOR SALE ANY LIQUID FUELS, LUBRICATING OILS, GREASES, OR OTHER SIMILAR PRODUCTS; TO PROHIBIT THE SALE OF SUCH PRODUCTS FROM ANY CONTAINER, TANK, PUMP OR OTHER DISTRIBUTING DEVICE OTHER THAN THOSE OF THE MANUFACTURER OR DISTRIBUTOR INDICATED BY THE NAME, TRADE MARK, SYMBOL, SIGN OR OTHER DISTINGUISHING MARK APPEARING UPON SAID TANK, PUMP OR OTHER CONTAINER; TO PROHIBIT THE IMITATION, DESIGN, SYMBOL, COLOR SCHEME, TRADE NAME, TRADE MARK OR MARKINGS ON ANY BUILDING OR EQUIPMENT OF ANY MARKETER OF LIQUID FUELS: AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

Sale of automobile
fuels and lubri-
cants by deception
as to quality, etc.,
prohibited.

SECTION 1. That it shall be unlawful for any person, firm, co-partnership, partnership or corporation to store, sell, offer or expose for sale any liquid fuels, lubricating oils, greases or other similar products in any manner whatsoever which may deceive, tend to deceive or have the effect of deceiving the purchaser of said products, as to the nature, quality or quantity of the products so sold, exposed or offered for sale.

SEC. 2. No person firm, partnership, co-partnership, or corporation shall keep, expose or offer for sale, or sell any liquid fuels, lubricating oils, greases or other similar products from any container, tank, pump or other distributing device other than those manufactured or distributed by the manufacturer or distributor indicated by the name, trade mark, symbol, sign or other distinguishing mark or device appearing upon said tank, container, pump or other distributing device in which said products were sold, offered for sale or distributed.

Sale of fuels, etc., different from advertised name prohibited.

SEC. 3. It shall be unlawful for any person, firm or corporation to disguise or camouflage his or their own equipment, by imitating the design, symbol, trade name of the equipment under which recognized brands of liquid fuels, lubricating oils and similar products are generally marketed.

Imitation of standard equipment prohibited.

SEC. 4. It shall be unlawful for any person, firm or corporation to expose or offer for sale or sell under any trade mark, trade name or name or other distinguishing mark any liquid fuels, lubricating oils, greases or other similar products other than those manufactured or distributed by the manufacturer or distributor marketing such products under such trade name, trade mark or name or other distinguishing mark.

Juggling trade names, etc., prohibited.

SEC. 5. It shall be unlawful for any person or persons, firm or firms, corporation or corporations or any of their servants, agents or employees, to mix, blend or compound the liquid fuels, lubricating oils, greases or similar products of the manufacturer or distributor with the products of any other manufacturer or distributor, or adulterate the same, and expose or offer for sale or sell such mixed, blended or compounded products under the trade name, trade mark or name or other distinguishing mark of either of said manufacturers or distributors, or as the adulterated products of such manufacturer or distributor: *Provided, however*, that nothing herein shall prevent the lawful owner thereof from applying its own trade mark, trade name or symbol to any product or material.

Mixing different brands for sale under standard trade name prohibited.

SEC. 6. It shall be unlawful, and upon conviction punishable as will hereinafter be stated, for any person or person, firm or firms, partnership or co-partnership, corporation or corporations or any of their agents or employees, to aid or assist any other person in violating any of the provisions of this act by depositing or delivering into any tank, pump, receptacle or other container any liquid fuels, lubricating oils, greases or other like products other than those intended to be stored, therein, as indicated by the name of the manufacturer or distributor, or the trade mark, the trade name, name or other distinguishing mark of the product displayed in the container itself, or on the pump or other distributing device used in con-

Exception.

Aiding and assisting in violation of Act prohibited.

Violation made misdemeanor.	<p>nection therewith, or shall by any other means aid or assist another in the violation of any of the provisions of this act.</p> <p>SEC. 7. Every person, firm or firms, partnership or co-partnership, corporation or corporations, or any of their agents, servants or employees, violating any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction, shall be punished by a fine of not more than one thousand (\$1000.00) dollars and by imprisonment not to exceed twelve (12) months, or by either or both in the discretion of the trial judge.</p>
Punishment.	
Valid parts of Act upheld.	<p>SEC. 8. That each and every section of this act is hereby declared to be independent sections and parts of sections and the holding of any section or part thereof, or the application to any person or circumstance, to be invalid or ineffective, shall not affect any other section or part thereof or the application of any section or part thereof to other persons or circumstances; and the provisions of this act shall be construed to be in addition to and supplementary to any existing laws relating to this section and not in repeal thereof.</p>
Act supplementary to existing laws.	
Conflicting laws repealed.	<p>SEC. 9. That all laws or clauses of laws in conflict with this act are hereby repealed.</p> <p>SEC. 10. That this act shall be in force and effect from and after its ratification.</p> <p>Ratified this the 6th day of March, A. D. 1933.</p>

H.B. 408

CHAPTER 109

AN ACT TO AMEND SECTION 1608 (cc) OF THE CONSOLIDATED STATUTES REGULATING APPEALS FROM THE GENERAL COUNTY COURT TO THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

C. S. 1608, amended, as to appeals from General County Courts to Superior Court.

Case on appeal.

Record.

Briefs.

SECTION 1. That Sec. 1608 (cc) of the Consolidated Statutes be amended by striking therefrom the words: "with the exception that the record may be typewritten, instead of printed, and only two copies shall be required, one for the Court, and the other for the Counsel," and inserting in place thereof the following: "except that appellant shall file in duplicate Statement of Case on Appeal, as settled, containing the Exceptions and Assignments of Error, which, together with the original record, shall be transmitted by the Clerk of the General County Court to the Superior Court, as the complete record on appeal in said Court; that briefs shall not be required to be filed on said appeal, by either party, unless requested by the Judge of the Superior Court."

SEC. 2. This act shall be in full force and effect from and after thirty (30) days from its ratification. Effective after 30 days.

Ratified this the 6th day of March, A. D. 1933.

H.B. 439

CHAPTER 110

AN ACT TO AMEND CHAPTER 281 OF THE PUBLIC LAWS OF 1931 SO AS TO PREVENT CLERK OF THE SUPERIOR COURT FROM LOANING TRUST FUNDS.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter two hundred eighty-one of the Public Laws of one thousand nine hundred and thirty-one be amended by striking out all of sub-section (a) under section two of said act, which reads as follows: "By loaning the same upon real estate security, such loan not to exceed fifty per cent of the assessed tax value; and said loan when made to be evidenced by a note, or notes, of the borrower, and secured by first mortgage or deed of trust."

Ch. 281, Public Laws 1931, amended, as to investment of trust funds by Cleveland County Clerk Superior Court.

Real estate loans.

SEC. 2. That in the investment of said funds in bonds, postal savings certificates, or certificates of deposit, as required by chapter two hundred eighty-one of the Public Laws of one thousand nine hundred and thirty-one, the Clerk of the Superior Court shall not be liable as receiver or trustee of said funds for any greater rate of interest than he shall actually receive on said investment, and in no event shall he be liable or accountable for more than three per cent per annum on said funds.

Non-liability of Clerk in certain investments.

Interest rate accountable for.

SEC. 3. That in addition to the official bond now required by law of the Clerk of the Superior Court, that said clerk shall require the bank in which said funds are deposited to give a bond in some surety company insuring said trust fund, this bond to be approved by the Local Government Commission, or such State, county, or municipal bonds as may be approved by said Commission, may be deposited by bank in lieu of said bond as security for said funds.

Depository bonds required of banks.

Approval by Local Government Commission.

SEC. 4. That the provisions of this act shall apply only to Cleveland County.

Applicable to Cleveland County only.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 6. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 432

CHAPTER 111

AN ACT TO ENABLE THE GOVERNOR OF NORTH CAROLINA TO BETTER PERFORM HIS DUTIES UNDER THE CONSTITUTION IN THE MATTER OF REPRIEVES, COMMUTATIONS AND PARDONS, AND THEREBY MORE EXPEDITIOUSLY HANDLE THE PRISON PROBLEM AND REDUCE THE COST OF ADMINISTRATION THEREOF.

Preamble:
Necessity for
better parole
system to reduce
cost of prison
maintenance.

Whereas, the rapidly increasing number of persons being sent to the State Prison and the road camps after conviction in the courts of the State, and the mounting cost of maintaining the large number of them who cannot be put to profitable employment, makes an ever-increasing burden upon the tax payers; and

Whereas, investigation and experiment have shown that a large per cent of these prisoners may be better prepared for a return to the duties of citizenship and the cost of prison administration be thus greatly reduced by parole and adequate supervision for a time before their terms expire; and

Whereas, the Constitution of North Carolina imposes upon the Governor the powers and duties relating to this matter:
Now, therefore,

The General Assembly of North Carolina do enact:

Governor
empowered to set
up new parole
system.

Commissioner of
Parole.

Duties.

Salary.

Method of
paroling prisoners.

Return to prison
for violating
parole.

SECTION 1. The Governor of North Carolina is hereby authorized and empowered to set up rules and regulations according to which he will hear applications for pardons, reprieves, and commutations or by which such proceedings may be initiated. He may designate some one as Commissioner of Parole who shall, under his direction, aid him in more fully performing all the duties required of him in examining, hearing, sorting and arranging such material as is presented in connection with this act, and to do such other service as the Governor may assign him. Such person shall be paid a salary of not more than three thousand dollars per annum, with reasonable clerical assistance, and shall serve at the will of the Governor.

SEC. 2. Such rules and regulations shall include a system of parole whereby prisoners who have served a reasonable part of their sentences and have shown their worthiness of such consideration may be allowed to complete their terms outside the custody of the prison or prison camps, and without expense thereto, but under supervision and in accordance with conditions set forth in their parole. And such conditions shall include one whereby the released person may be immediately retaken and returned to prison in case of his willful violation of

the conditions under which he has been paroled, and be required to complete his original term.

SEC. 3. For the purpose of exercising authority over paroled prisoners, to assist paroled prisoners or those about to be paroled to find and retain self-supporting means, to maintain contact with such prisoners to see that they observe the conditions of their parole and assist them in so doing, the Governor is hereby authorized to require the support by the State Prison and the State Highway Commission of not more than four competent parole supervisors, particularly adapted for such work, one to be selected by the Commissioner of Parole as soon as needed and the others when the number of paroled prisoners to be supervised requires their services. Such parole supervisors are to be designated by the Governor from among personnel now maintained by the State Prison and/or the Highway Commission, or are to replace a like number of the present personnel, and in no case are to be an addition to the number of persons now maintained by the said State Prison and Highway Commission. Each of the said parole supervisors shall perform his duties under the sole direction of the Governor.

Appointment of
parole supervisors.

Selection from
present employees.

Duties.

SEC. 4. The Governor is authorized and empowered to direct any employee of the State Department of Public Welfare, the State Prison, or the State Highway Commission, and any County Superintendent of Public Welfare, to prepare and submit case histories or other information in connection with any case under consideration for parole, such work to be done without extra compensation and as a part of the regular duties of such employees or county superintendents.

Case histories
of prisoners
provided for.

SEC. 5. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 6. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 430

CHAPTER 112

AN ACT TO AMEND SECTION 1443, VOLUME 3, CONSOLIDATED STATUTES RELATING TO TERMS OF COURT IN UNION COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred forty-three, Volume three of the Consolidated Statutes, be amended by adding at the end of the last paragraph of the sub-section headed "Thirteenth district" under the heading "Union" the following:

C. S. 1443.
amended, as to
terms of Union
County Superior
Court.

Provision for
cancelling certain
terms of court.

"*Provided* that if it shall appear to the County Commissioners for the County of Union, prior to the drawing of a jury for the civil term of court to be held the third Monday after the first Monday in March, and/or the civil term to be held on the ninth Monday after the first Monday in March, that the condition of the civil docket does not justify holding said term, then the clerk shall not make, or cause to be made, a calendar of civil cases to be tried at the said term and the County Commissioners may not draw a jury for such term and notice shall be given immediately to the judge not to hold said court."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 500

CHAPTER 113

AN ACT TO AMEND SECTION 160 OF CONSOLIDATED STATUTES RELATING TO PAYMENT OF BURIAL EXPENSES FROM ASSETS DERIVED FROM WRONGFUL ACT.

The General Assembly of North Carolina do enact:

C. S. 160,
amended, as to
payment of burial
expenses from
wrongful death
recoveries.

SECTION 1. That section one hundred sixty of the Consolidated Statutes be amended by inserting in line ten between the words "legacies" and "but" the words "except as to burial expenses of the deceased."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 412

CHAPTER 114

AN ACT TO AMEND SECTION 4149 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO THE PROBATE OF WILLS.

The General Assembly of North Carolina do enact:

C. S. 4149,
amended.

SECTION 1. That section four thousand one hundred and forty-nine, of article four, of chapter eighty-one of the Consolidated Statutes of North Carolina, relating to the probate of wills when witnesses are non-residents, be and the same is hereby amended by interlining in line three thereof, after the

Probate of wills
when witnesses
are non-residents.

word "State" and before the word "the" the words, "or in another county in this State than the one in which the will is being probated."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 519

CHAPTER 115

AN ACT TO AUTHORIZE THE SECRETARY OF STATE TO OFFER FOR SALE THE CONSOLIDATED STATUTES OF NORTH CAROLINA AT A REDUCED PRICE.

Whereas, it appears that under authorization of chapter two hundred and thirty-eight, Public Laws of nineteen hundred and nineteen, and chapter eighty-six, Public Laws of nineteen hundred and twenty-three, an excess quantity of the several volumes of the Consolidated Statutes was provided for and published and there are now on hand undisposed of thirty-three hundred and thirty-two copies of volume one, thirty-three hundred and ninety copies of volume two, and thirty-nine hundred and seventy-five copies of volume three of said Consolidated Statutes; and

Preamble:
Surplus copies
of Consolidated
Statutes on hand.

Whereas, it appears that on account of the subsequent publication of the North Carolina Codes of nineteen hundred and twenty-seven and nineteen hundred and thirty-one, and the comparatively high selling cost of the several volumes of the said Consolidated Statutes, the Secretary of State has been unable to dispose of the excess volumes aforesaid; and

Whereas, it is considered that a reduction in the selling price of the said Statutes would result in a sale of many of the volumes that otherwise probably would remain unsold:
Now, therefore,

Reduction in
price advisable.

The General Assembly of North Carolina do enact:

SECTION 1. That the Secretary of State is hereby authorized to offer for sale and sell copies of the Consolidated Statutes of North Carolina, consisting of volumes one, two and three, at five dollars a set, and individual volumes at two and one-half dollars each, and to sell to book-dealers at a discount of twenty-five per cent, when purchased in quantities of ten sets or more.

Secretary of
State authorized
to sell volumes at
reduced prices.

Prices fixed.

SEC. 2. That the Secretary of State, as often as now provided by law, shall pay over to the Treasurer of the State the proceeds of any and all sales which may be made by him under authorization of this act.

Payment of
proceeds to
Treasurer.

Notice to book
dealers and
lawyers.

SEC. 3. That the Secretary of State is directed to give notice to all known book-dealers in North Carolina and to the members of the legal profession of the reduced price of the aforesaid publications.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 573

CHAPTER 116

AN ACT REGULATING THE JURISDICTION OF THE SUPERIOR COURT OF SCOTLAND COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended, as to
terms of Scotland
County Superior
Court.

SECTION 1. That the term of the Superior Court of Scotland County, beginning on the first Monday after the first Monday in March of each year, shall have jurisdiction over both criminal and civil cases, and the term of the Superior Court of Scotland County, beginning on the eighth Monday after the first Monday in March of each year, shall have jurisdiction over the trial of civil cases only.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Effective
June 1, 1933.

SEC. 3. That this act shall be in force from and after July first, one thousand nine hundred and thirty-three.

Ratified this the 6th day of March, A. D. 1933.

H.B. 648

CHAPTER 117

AN ACT TO AMEND CHAPTER 207 OF THE PUBLIC LAWS OF 1927 RELATIVE TO THE SUPERIOR COURTS OF HENDERSON COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443, and
ch. 207, Public
Laws 1927,
amended, as to
terms of
Henderson County
Superior Court.

SECTION 1. That section one of chapter two hundred and seven of the Public Laws of nineteen hundred and twenty-seven be, and the same is hereby amended by inserting after the word "March" in line nineteen of said section the words "to continue for two weeks for the trial of civil cases only," and by adding a semicolon to the words so inserted.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 696

CHAPTER 118

AN ACT TO PROVIDE FOR THE DITCHING AND REPAIRING OF THE STATE CANAL RUNNING FROM PUNGO RIVER TO NEW LAKE, IN HYDE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. As soon as may be convenient after the ratification of this act, at some time during the year one thousand nine hundred and thirty-three, the Superintendent of the State's Prison, or other governing body in charge of the State's Prison at said time, is required to detail a sufficient number of convicts under such guard as may be necessary, and to provide the same with such implements as may be suitable for the purpose, and with such labor ditch, drain and repair the State Canal leading from Pungo River to New Lake, in Hyde County, removing the sediment therefrom and such growth as may be therein or on the sides thereof, which may impede the flow of water, to the end that the said Canal may be put in such condition as to permit free drainage and passage of water between these points, and to prevent the overflow and damage to adjacent lands.

Ditching of State Canal in Hyde County from Pungo River to New Lake authorized.

State Prison labor.

SEC. 2. Such work shall be done entirely at the expense of the State, and with such convict labor as may be available for the purpose.

At expense of State.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 818

CHAPTER 119

AN ACT AUTHORIZING THE BOARD OF COMMISSIONERS OF BLADEN COUNTY TO CONTINUE TERMS OF COURT.

The General Assembly of North Carolina do enact:

SECTION 1. If it shall appear to the Board of County Commissioners of Bladen County at any time before the jury is summoned for a term of Superior Court of Bladen County that there is not sufficient business to justify a term of such court or that there are no cases of sufficient importance to warrant the expense of a term of such court, the said Board of Commissioners are authorized to order that the jury for such term be not summoned, and all cases which would come on for trial at such term shall be continued. In case of the continuance of a term of Superior Court of

Terms of Superior Court in Bladen County may be cancelled.

Reasons.

Notification.

Bladen County as herein provided the Board of Commissioners of Bladen County shall notify, or cause to be notified, the Solicitor of the District, the Judge holding the courts of the District and the Court Stenographer of their action.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

S.B. 329

CHAPTER 120

AN ACT TO PROVIDE FOR BANKING HOLIDAYS AND TO CONSERVE AND PROTECT THE ASSETS AND RESOURCES OF BANKING CORPORATIONS.

The General Assembly of North Carolina do enact:

Governor
empowered to
proclaim banking
holidays.

SECTION 1. The Governor is hereby authorized and empowered, by and with the advice and consent of the Council of State, to name and set apart such day or days, as he may from time to time designate, as banking holidays. During such period of holidays, all the ordinary and usual operations and business of all banking corporations, State or National, in this State shall be suspended, and during such period no banking corporation shall pay out or receive deposits, make loans or discounts, transfer credits, or transact any other banking business whatsoever; *provided, however*, that during any such holiday, including the holiday validated in Section 2 hereof, the Commissioner of Banks, with the approval of the Governor, may permit any or all such banking institutions to perform any or all of the usual banking functions.

Certain operations
may be permitted.

Holiday pro-
claimed in March
validated.

SEC. 2. That the banking holiday heretofore proclaimed by the Governor of this State for Monday, Tuesday and Wednesday, March sixth, seventh and eighth, one thousand nine hundred and thirty-three, be, and it is hereby approved and validated, and the said days are hereby declared to be banking holidays in the State of North Carolina.

Other powers of
Commissioner of
Banks.

SEC. 3. In addition to all other powers conferred upon and vested in him, the Commissioner of Banks, with the approval of the Governor, is hereby authorized, empowered and directed, whenever in his judgment the circumstances warrant it:

Restriction of
deposits.

(a) To authorize, permit, and/or direct and require all banking corporations under his supervision, to extend for such period and upon such terms as he deems necessary and expedient, payment of any demand and/or time deposits.

(b) To direct, require or permit, upon such terms as he may deem advisable, the issuance of clearing house certificates or other evidences of claims against assets of such banking institutions.

Clearing house
certificates
authorized.

(c) To authorize and direct the creation, in such banking institutions, of special trust accounts for the receipt of new deposits, which deposits shall be subject to withdrawal on demand without any restriction or limitation and shall be kept separate in cash or on deposit in such banking institutions as he shall designate or invested in such obligations of the United States and/or the State of North Carolina as he shall designate.

New deposits as
special trust
accounts.

Investments.

(d) To adopt for such banking institutions such regulations as are necessary in his discretion to enable such banking institutions to comply fully with the Federal regulations prescribed for National or State Banks.

Other regulations.

SEC. 4. The Commissioner of Banks is hereby authorized, empowered and directed to make all necessary rules and regulations, and to give all necessary instructions with respect to such banking corporations which he may authorize, permit and/or direct and require to be conducted under the provisions of this act. And it shall be the duty of all such banking corporations and their officers, agents and employees, to comply fully with any and all such rules, regulations and instructions, established and promulgated by the Commissioner of Banks with respect to such banking corporations under the terms of this act; and such orders, rules, and regulations shall have the same force and effect as rules, regulations and instructions promulgated under the existing banking laws. The right of appeal provided in Chapter 243, Public Laws of 1931, shall apply to all such rules, regulations and instructions adopted and issued by the Commissioner of Banks.

Orders of
Commissioner to
be observed.

Right of
appeal from
Commissioner.

SEC. 5. The Commissioner of Banks is authorized and directed not to take possession of any banking corporation under his supervision for failure to meet its deposit liabilities during the period in which such banking corporation is operating under the terms of section 3 (a) of this act; and he is hereby relieved from any and all liability for permitting such banking corporations to continue operations under the terms hereof.

Commissioner need
not take over
banks failing to
meet deposit
demands.

SEC. 6. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 7. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1933.

H.B. 823

CHAPTER 121

AN ACT TO CONFER EMERGENCY POWERS UPON
THE INSURANCE COMMISSIONER.

The General Assembly of North Carolina do enact:

Banking emergency declared.

SECTION 1. A public emergency is hereby declared to exist in the State of North Carolina. By a proclamation by the President of the United States and also the Governor of North Carolina, all banking activities in the nation and the State of North Carolina have been suspended temporarily.

Emergency powers of Insurance Commissioner with respect to insurance companies.

SEC. 2. In the emergency, the Insurance Commissioner of the State of North Carolina, by and with the consent and approval of the Governor of North Carolina, is hereby authorized to adopt and promulgate from time to time such rules and regulations as may be deemed necessary for the purpose of establishing safe and sound methods for the transaction of business of life insurance companies, fire insurance companies, casualty insurance companies, surety companies, fraternal societies, mutual aid societies, and all other corporations and associations transacting the business of insurance in the State of North Carolina, for the purpose of safeguarding the interest of policy holders, creditors, and bond holders, respecting the withdrawal or payment of funds, and to provide for the extension of the days of grace for policies of life insurance in time of emergency.

Extension of grace period.

Commissioner's orders repeal conflicting laws temporarily.

SEC. 3. Upon the adoption and promulgation of any such rule or regulation any law or any part of any law which may be in conflict with any such rule or regulation is hereby suspended and shall continue to be suspended so long as such rule or regulation continues in force and effect, but upon the repeal or revocation of such rule or regulation and upon the expiration of this section by limitation, all of such laws or parts of laws suspended shall be in as full force and effect as such laws or parts of laws would have been had this act not been passed.

Act expires May 1, 1933.

SEC. 4. This act shall expire by limitation at midnight, May 1, 1933.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1933.

S.B. 330

CHAPTER 122

AN ACT RELATING TO THE PAYMENT OF WITHDRAWALS AND MATURED STOCK IN BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. Any shareholder in a building and loan association may withdraw all or any part of his or her holdings of unpledged or unhypothecated stock in such association by giving to the Secretary of such association one month's written notice of his or her intention so to do, and the right of such shareholder to make such withdrawal shall accrue one month after the giving of such notice, subject to the conditions set out in Section 2 of this Act.

Month's notice required for withdrawals from building and loan associations.

SEC. 2. Whenever any shareholder whose stock has matured or whose right to withdraw his or her stock has accrued, as set out in Section 1, has not been paid because of insufficiency of funds in the treasury of the association, the Secretary of said association shall under instruction from the directors, create a separate fund to be known as the "withdrawal or maturity fund" and into such fund shall be paid one-half of the net receipts of the association monthly. Net receipts shall mean the receipts of the association from interest, installments, rent and other revenue producing sources, diminished by the expenses of the association, and by any sums directed by the board of directors to be set apart and held separately for the purpose of meeting bills payable or notes payable at the maturity thereof. From time to time as the board of directors may direct, the secretary shall make an equitable and ratable distribution of the funds in said "withdrawal or maturity fund" to the stockholders whose right to receive payment from said fund has accrued, as hereinbefore provided, at the date of such distribution. One-half of the net receipts of the association shall be added monthly to such fund so long as there remains any shareholder of the association entitled to receive a portion thereof as aforesaid. No shareholder whose stock has matured or whose right to withdraw his stock has accrued as hereinbefore set out, shall have the right to demand or receive any funds in excess of the amount equitably and ratably distributed as hereinbefore set out except on approval of board of directors of such association and/or the Insurance Commissioner.

"Withdrawal or maturity fund."

How made up.

Distribution of.

Rights of matured stock in fund.

SEC. 3. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

Conflicting laws repealed.

SEC. 4. This act shall be in full force and effect from and after March 9, 1933.

Effective March 9, 1933.

Ratified this the 7th day of March, A. D. 1933.

S.B. 99

CHAPTER 123

AN ACT TO AMEND CHAPTER 124 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1927, GOVERNING THE SALE OF LANDS OF LIFE TENANTS FOR RE-INVESTMENT AND FOR IMPROVING OTHER UNIMPROVED REAL ESTATE.

The General Assembly of North Carolina do enact:

Ch. 124, Public Laws 1927, amended, as to sale of lands of life tenants for re-investment.

SECTION 1. That Section one of Chapter 124 of the Public Laws of North Carolina, Session 1927, be amended by striking out the word "and" between the words "property" and "re-investment" in line eleven of said Section, and insert in lieu thereof the following words, "for the purpose of obtaining funds for improving other non-productive and unimproved real estate so as to make the same profit-bearing, all to be done under order of the Court, or."

Pending litigation unaffected.

SEC. 2. That this act shall not affect pending litigation.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 304

CHAPTER 124

AN ACT RELATIVE TO REORGANIZATION OF CORPORATIONS WHOSE CHARTERS HAVE BEEN FORFEITED.

The General Assembly of North Carolina do enact:

Forfeiture of corporate charter and organization of new corporation.

SECTION 1. That wherever a corporation created under the laws of the State of North Carolina has, on account of failure to make reports to the different State authorities, for such a length of time as to lose its charter and where thereafter, under the Laws of the State of North Carolina, a new charter is issued, in the same name as the original corporation, and on behalf of the same corporation, such new corporation shall succeed to the same properties, to the same rights as the original corporation before losing its charter on account of neglect hereinbefore mentioned.

New corporation succeeds to rights and property of old.

SEC. 2. That whenever such new corporation shall have been created, under the Laws of this State, all the title, rights and emoluments to the property held by the original corporation shall inure to the benefit of the newer corporation and the new corporation shall issue its stock to the stockholders in the defunct corporation, in the same number and with the same par value as held by the stockholders of the defunct corporation.

Issuance of new stock.

SEC. 3. That such new corporation shall have the rights and privileges of maintaining any action or cause of action which the defunct corporation might maintain, bring or defend and to all intents and purposes the new corporation shall take the place of the defunct corporation to the same intent and purposes as if the defunct corporation had never expired by reason of its failure to make the reports hereinbefore referred to.

Right to sue in courts.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 351

CHAPTER 125

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT FOR SWAIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by inserting after the word "Swain" under the subsection headed "Twentieth District" the following: "Seventh Monday before the first Monday in March, for the trial of civil cases only, to continue for two weeks; a special judge to be assigned for this court;"

C. S. 1443, amended, as to terms of Swain County Superior Court.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 383

CHAPTER 126

AN ACT TO AMEND SECTION 1443 OF VOLUME 3 OF THE CONSOLIDATED STATUTES AS AMENDED, RELATING TO TERMS OF COURT IN TYRRELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of volume three of the Consolidated Statutes, as amended, be, and the same is hereby amended by striking out all of that paragraph commencing with the word "Tyrrell," and by inserting in lieu thereof the following:

C. S. 1443, amended.

Terms of Tyrrell
County Superior
Court.

Abolition of
terms.

Conflicting laws
repealed.

"Tyrrell—Seventh Monday after the first Monday in March; fourth Monday after the first Monday in September, and for this term a special Judge may be assigned; fourth Monday before the first Monday in March, for civil cases only. Upon recommendation of the local bar, the Board of Commissioners for the County of Tyrrell, at their option, may abolish and suspend the opening and holding, in any year, of the term above provided for the week commencing on the fourth Monday before the first Monday in March, by notifying the Governor and the Judge scheduled to hold said term, at least thirty days prior to the date for opening same, that such term of Court is not desired."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 409

CHAPTER 127

AN ACT TO AMEND SECTION 24 (d) OF SECTION 2, OF CHAPTER 85, PUBLIC LAWS OF 1924, SAME BEING AN ACT TO RELIEVE CONGESTION IN COURT DOCKET AND PROVIDE FOR THE SPEEDY TRIAL OF CASES.

The General Assembly of North Carolina do enact:

Ch. 85, Public
Laws ex-1924,
amended.

SECTION 1. That Section twenty-four (d), of Section two, of Chapter eighty-five, Public Laws of nineteen hundred and twenty-four, be and the same is hereby stricken out, and the following substituted in its place and stead:

Transfer of cases
from General
County Court to
Superior Court
and vice versa.

"SEC. 24(d). Transfers may be made in term of any civil action in the Superior Court to the General County Court, and from the General County Court to the Superior Court by the presiding Judge of said respective courts, by consent, or upon motion of which due notice has been given, when, in the opinion of the presiding judge of the court from which the transfer is to be made, the ends of justice will be best served and promoted by such transfer."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 410

CHAPTER 128

AN ACT TO AMEND CHAPTER 242, PUBLIC LAWS 1925,
RELATING TO REMOVAL OF CAUSES FROM THE
GENERAL COUNTY COURT.*The General Assembly of North Carolina do enact:*

SECTION 1. That Section two, of Chapter two hundred and forty-two, Public Laws of nineteen hundred and twenty-five, be and the same is hereby amended by adding thereto the following: "All motions and petitions for removal of actions from the General County Court to the District Court of the United States shall be presented to, be heard and determined by the Judge of the General County Court, with the right of appeal from any order or ruling of said Judge to the Superior Court."

Ch. 242, Public
Laws 1925,
amended.Removal from
General County
Court to U. S.
District Court.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 514

CHAPTER 129

AN ACT TO AMEND CHAPTER 167, PUBLIC LAWS 1929,
RELATING TO THE COURTS OF PASQUOTANK
COUNTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That section one, chapter one hundred and sixty-seven of the Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby amended by striking out the last clause of said section and inserting in lieu thereof the words "ninth Monday after the first Monday in September to continue for two weeks, the first week for the trial of civil cases only and the second week for the trial of criminal cases only."

C. S. 1443, and ch.
167, Public Laws
1929, amended,
as to terms of
Pasquotank
County Superior
Court.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 545

CHAPTER 130

AN ACT TO PREVENT THE CHALLENGING OF JURORS WHO HAVE NOT PAID THE TAXES ASSESSED AGAINST THEM DURING THE PRECEDING TWO YEARS.

The General Assembly of North Carolina do enact:

C. S. 2326,
amended, pre-
venting challenge
of jurors for
non-payment of
taxes.

SECTION 1. That the Consolidated Statutes, Section 2326, be amended by inserting at the end of the first sentence in the fifth line of said Section between the word "tried" and the period at the end of said sentence, the following words: "or has not paid the taxes assessed against him during the preceding two years."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of law in conflict with the provisions of this act are, to the extent of such conflict, hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 602

CHAPTER 131

AN ACT TO AMEND SECTION 840, VOLUME ONE, CONSOLIDATED STATUTES, RELATING TO CLAIMS OF THIRD PERSONS IN CLAIM AND DELIVERY PROCEEDINGS.

The General Assembly of North Carolina do enact:

C. S. 840,
amended, as to
interveners in
claim and
delivery
proceedings.

SECTION 1. That section eight hundred and forty, volume one, Consolidated Statutes, be, and the same is hereby, amended by striking out the word "plaintiff's" in line six of said section between the words "in" and "affidavit" and inserting in lieu thereof the words "intervener or third person's," and by adding to said section the following: "Provided that this section shall not be construed to prevent any such intervener or third person from intervening and asserting his claim to the property, or any part thereof, without giving bond as herein required, where such intervener or other third person does not ask for possession of the property pending the trial of the issue."

Bond not
required.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 683

CHAPTER 132

AN ACT TO AMEND SECTION 3908 OF THE CONSOLIDATED STATUTES RELATING TO FEES OF SHERIFFS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand nine hundred and eight of the Consolidated Statutes be, and the same is hereby amended, by striking out the word "ten" following the word "county" in line thirteen, and inserting in lieu thereof the word "five," so that said sentence shall read: "Conveying a prisoner to jail to another county, five cents per mile;" and that section three thousand nine hundred and eight of the Consolidated Statutes be and the same is hereby further amended, by striking out the word 'ten' following the word 'and' in line sixty-six, and inserting in lieu thereof the word 'five' so that said sentence shall read as follows: "Bringing up a prisoner upon habeas corpus, to testify or answer to any court or before any judge, one dollar, and all actual and necessary expenses for such services, and five cents per mile by the route most usually traveled, and all expenses for any guard actually employed and necessary."

C. S. 3908,
amended, as to
fees of sheriffs
for transporting
prisoners.

Mileage.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 695

CHAPTER 133

AN ACT REQUIRING CLERKS OF THE SUPERIOR COURT TO GIVE NOTICE TO LEGATEES AND DE- VISEES.

The General Assembly of North Carolina do enact:

SECTION 1. That the Clerks of the Superior Court of the State be and they are hereby required and directed to notify by mail, all legatees and devisees whose addresses are known, designated in wills filed for probate in their respective counties.

Clerks of
Superior Court to
notify legatees
and devisees of
probate of wills.

SEC. 2. That all expense incident to such notification shall be deemed a proper charge in the administration of the respective estates.

Cost chargeable
to estates.

SEC. 3. That all laws and clauses of laws in conflict with this Act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this Act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

S.B. 93

CHAPTER 134

AN ACT TO ABOLISH THE CORPORATION COMMISSION AND TO CREATE THE OFFICE OF UTILITIES COMMISSIONER AND TO PRESCRIBE AND DEFINE THE FUNCTIONS, POWERS, AND DUTIES OF SUCH UTILITIES COMMISSIONER.

The General Assembly of North Carolina do enact:

C. S. 1023-1034,
repealed, abolish-
ing Corporation
Commission.

Effective
January 1, 1934.

Office of Utilities
Commissioner
created.

Powers in general.

Supervisory
powers.

Common carriers.

Telephone and
telegraph
companies.

Power and light
companies.

SECTION 1. That the Corporation Commission and office of Corporation Commissioner shall be and the same are hereby abolished, and Sections 1023, 1024, 1025, 1026, 1027, 1028, 1029, 1030, 1031, 1032, 1033, and 1034 of the Consolidated Statutes shall be and the same are hereby repealed. This act to go into effect on and after January 1, 1934.

SEC. 2. That there is hereby created the office of Utilities Commissioner, who shall have general power and control over the public utilities and public-service corporations of the State, and such supervision as may be necessary to carry into full force and effect the laws regulating the companies, corporations, partnerships, and individuals hereinafter referred to, and to fix and regulate the rates charged the public for service, and to require such efficient service to be given as may be reasonably necessary.

SEC. 3. That under the rules and regulations herein prescribed and subject to the limitations hereinafter set forth, the said Utilities Commissioner shall have general supervision over the rates charged and the service given, as follows, to-wit:

(1) By railroads, street railways, steamboats, canals, express and sleeping-car companies, and all persons, firms or corporations engaged in the carrying of freight or passengers or otherwise engaged as common carriers;

(2) By telephone and telegraph companies and all other companies engaged in the transmission of messages, and by all firms and individuals owning or operating telephone or telegraph lines in the State;

(3) By electric light, power, water, and gas companies, and corporations, other than such as are municipally owned or conducted, and all other companies, corporations, or individuals engaged in furnishing electricity, electric light current,

power, or in transmitting or selling the same or producing the same from the water courses of this State;

(4) By all water power and hydroelectric companies or corporations now doing business in this State or which may hereafter engage in doing business in this State, whether organized under the laws of this State or under the laws of any other State or country, and such companies and corporations are deemed to be public-service companies and subject to the laws of this State regulating the same;

Public service companies.

(5) By flume companies, corporations, other than municipal corporations, or individuals owning or operating public sewerage systems in the State of North Carolina;

Flume companies.

And the said Utilities Commissioner is hereby vested under this section with all power necessary to require and compel any public utility or public-service corporation of the kinds herein designated or any other class of public utility to provide and furnish to the citizens of this State reasonable service of the kind it undertakes to furnish and fix and regulate the reasonable rates and charges to be made to the citizens of the State who may be entitled to use the same under such rules and regulations as may be lawfully prescribed.

Power to compel adequate service and to fix rates.

SEC. 4. On or before the first day of April, 1933, the Governor, with the advice and consent of the Senate, shall appoint a Utilities Commissioner who shall enter upon the duties of his office on the first day of January, 1934, and hold his said office until the first day of January, 1935, or until his successor has been elected and qualified.

Governor to appoint Commissioner.

Term of office.

In the general election in 1934 and quadrennially thereafter, there shall be elected a Utilities Commissioner whose term of office shall begin on the first day of January, 1935, and quadrennially thereafter, and continue for a term of four years or until his successor has been elected and qualified.

Office made elective.

Term.

Any vacancy in the office of the Utilities Commissioner caused by death, resignation, removal, failure to qualify, or any incapacity to perform the duties of his office, or otherwise, shall be filled by appointment by the Governor, and the person so appointed shall fill the office until the expiration of the term of office of the person whose vacancy he was appointed to fill, or until the first day of January following the general election, subject to the provisions hereinafter set out.

Vacancy appointment by Governor.

Should the vacancy occur as hereinbefore set out more than sixty days prior to a general election, then at the next general election there shall be elected a Utilities Commissioner who shall serve for the unexpired term. In the

Election of Commissioner when vacancy occurs more than 60 days prior to a general election.

event the vacancy should occur less than sixty days prior to a general election, the appointee of the Governor shall serve until the expiration of the term of the person he was appointed to succeed.

Annual salary.

SEC. 5. The Utilities Commissioner shall receive an annual salary of Forty-five Hundred (\$4500.00) Dollars, and before entering upon the duties of his office shall file with the Secretary of State his oath of office to support the Constitution and laws of the United States and the Constitution and laws of the State of North Carolina, and to well and truly perform the duties of his said office as Utilities Commissioner, and that he is not the agent or attorney of any utility company or public-service corporation, or an employee thereof, and that he has no interest in any such company or corporation.

Oath of office.

Express and implied powers.

SEC. 6. That the Utilities Commissioner shall have, exercise, and perform all the functions, powers, and duties and have all the responsibilities conferred by this act, and all such other powers and duties as may be necessary or incident to the proper discharge of the duties of his office.

Existing powers of Corporation Commission devolve upon Utilities Commissioner.

SEC. 7. That all the powers, duties, and functions, rights and responsibilities of any statute or law of this State heretofore conferred upon or vested in or exercised by the Corporation Commission in this State, or any member thereof, are hereby vested in the Utilities Commissioner, and shall from and after the dates herein specified be assumed, exercised, and performed by the Utilities Commissioner created by this act and his successor in office subject to the provisions of this act. Wherever and whenever, under any existing law, any report, petition, application, memorial, or communication is required or permitted to be made or addressed to the Corporation Commission, or any member thereof, concerning any of the matters, things, and subjects over which the said Corporation Commission may have heretofore exercised control, authority, or direction, such report, petition, application, or communication concerning the same shall be addressed to the Utilities Commissioner, and he shall have full power and supervision over the same and to act therein or thereon in such manner as was heretofore provided for the Corporation Commissioners or Commission.

Certain particular functions thus devolving.

C. S. ch. 21, and ch. 149, Public Laws 1927, and other laws amended to substitute Utilities Commissioner for old designation.

SEC. 8. That Chapter twenty-one (21) of the Consolidated Statutes of 1919, Chapter one hundred and forty-nine (149) of the Public Laws of 1927, all revenue and machinery acts of this State, and any and all acts and laws and clauses of laws amendatory thereof and supplemental thereto, and all laws and clauses of laws relating to the functions, powers, duties, rights, and responsibilities of the Corporation Commission, or any member thereof, be and they are hereby amended

so that all functions, powers, duties, rights, and responsibilities prescribed to be done and performed by the Corporation Commission, or any member thereof, by any of said acts and laws, shall hereafter be done and performed by the Utilities Commissioner, and wherever in Chapter twenty-one (21) of the Consolidated Statutes of 1919, or any act amendatory thereof, reference is made to "Corporation Commissioner," "Corporation Commission of the State of North Carolina," "Corporation Commission of North Carolina," "Corporation Commission of this State," "Chairman of the Corporation Commission," or "Securities Commissioner," or other designation, the aforesaid chapter and laws amendatory thereof shall be amended by striking out the aforesaid "Corporation Commission," "Chairman of the Corporation Commission of the State," "Securities Commissioner," or other designation words, and inserting in lieu thereof the words "Utilities Commissioner," and wherever in any sentence or clause any pronoun or any other word is used referring to the said Commissioner, Corporation Commission of North Carolina, or Securities Commissioner, appropriate pronoun or reference word shall be substituted as the context may require to follow and carry out the purposes of this act.

SEC. 9. That the Utilities Commissioner shall make all investigations and conduct all hearings with respect to the matters, things, and controversies which prior to the ratification of this act were under the control and required to be made by the Corporation Commission, or any member thereof, as set out in chapter twenty-one of the Consolidated Statutes, chapter one hundred and forty-nine of the Public Laws of 1927, revenue and machinery acts of this State, and all other acts, laws, and clauses of laws conferring the functions, duties, powers, rights, and responsibilities upon said Corporation Commission, or any member thereof, and the rulings, findings, judgments, and conclusions of said Utilities Commissioner with respect to such matters and things, made in accordance with the provisions of this act, shall have the same force and effect and validity as the findings and conclusions heretofore made or required to be made by the Corporation Commission, or any member thereof, or existent under the powers conferred upon said Corporation Commission or any member thereof prior to the ratification of this act, and for this purpose and to this end the said Utilities Commissioner and the associate commissioners hereinafter provided for shall be and they are hereby constituted a court of record, known as the "Utilities Commission" of the State of North Carolina, and shall adopt a seal and have all the powers and jurisdiction of a court of general jurisdiction as to all the subjects embraced in

Pending investigations and hearings to be concluded by Commissioner.

Commissioner and associates constituted court of record.

Utilities Commission.

Jurisdiction.

Oaths and evidence.

Decisions.

Commissioner to call in associates to determine questions of facts where amount involved exceeds \$3,000.00.

Or to further public interest.

Notice to associates.

Notice to parties.

Commissioner acts alone in other matters.

Right of appeal.

Governor to appoint two Associate Commissioners.

Terms of office.

Duties.

Pay of Associates.

this act; and the Commissioners and clerks thereto shall have full power to administer oaths, hear and take evidence, and said Commission or Commissioners shall render their decisions upon questions of law and of fact as other courts of similar jurisdiction.

SEC. 10. Whenever in the performance of the duties herein prescribed any material issue of fact shall arise in any subject matter or controversy pending before the Utilities Commission, wherein the amount involved shall be three thousand (\$3,000.00) Dollars or more, or, in the opinion of the Utilities Commissioner, the interest of the public is concerned, the said Commissioner shall, upon request of any party to the petition or proceeding, or upon his own motion, if he deem it advisable, and to the public interest, notify the Associate Commissioners hereinafter provided for, to sit with him for the purpose of hearing and determining such matters or issues of fact. The said Associate Commissioners shall be given ten days notice by the Utilities Commissioner of the time and place of such hearing, and a similar notice shall likewise be given to all parties interested in such proceeding or hearing. In all matters, controversies, or proceedings brought before said Utilities Commissioner wherein the amount involved is less than the sum of \$3,000.00, and in the opinion of the Commissioner the public interest is not concerned, the said Utilities Commissioner sitting alone shall hear the matter and proceed to judgment thereon, subject to the right of appeal to the Superior Court as now provided by law.

SEC. 11. As soon as practicable after the ratification of this Act, and before the same goes into effect, the Governor, with advice and consent of the Senate, shall appoint two associate commissioners who shall be residents of this State and otherwise qualified, one of whom shall hold office until the first day of January, 1935, or until his successor shall have been appointed and qualified, and one shall hold office until the first day of January, 1937, or until his successor shall have been appointed and qualified, who shall, when notified and called upon by said Utilities Commissioner, sit with him for the purpose of hearing and determining all controverted matters or issues of fact as hereinabove provided. At the expiration of each of the above named terms and quadrennially thereafter there shall be appointed in the same manner one Associate Commissioner who shall hold office for the term of Four Years.

The said Associate Commissioners shall receive as compensation for their services rendered hereunder the sum of Twenty-five (\$25.00) Dollars per day and actual expenses

while engaged in said hearings, *provided* the total amount expended for such per diem for said Associate Commissioners shall not exceed the sum of Eighteen Hundred (\$1800.00) Dollars per year. In case of a vacancy in the office of Commissioner from any causes, the unexpired term of such Commissioner shall be filled by appointment of the Governor; *provided* said Associate Commissioners shall enter upon the duties of their office January 1, 1934.

Limitation on pay.

Vacancy appointments.

SEC. 12. The said Utilities Commissioner, in matters solely within his jurisdiction, and the said Commissioner, together with the Associate Commissioners, when called upon as hereinabove provided, shall hear and determine such matter, thing, or controversy in dispute, pass upon and determine the issues of fact raised thereon, and the questions of law involved therein, and make and enter their findings and conclusions thereon as the judgment of the said Utilities Commissioner of North Carolina. From the decision of said Utilities Commissioner, or the said Utilities Commission, any party to said proceeding may appeal to the Superior Court at term as designated in and under the rules of procedure required by Section (s) 1097, 1098, 1099, 1100, 1101, 1102, Consolidated Statutes, said appeal to be prosecuted and the said matter and controversy there to be heard and disposed of as is now provided by law, and upon such appeal being taken, it shall be the duty of the Utilities Commission to certify its decision and rulings to the said Superior Court as now provided by law.

Judgments of Commission.

Appeal to Superior Court.

Existing laws applicable.

SEC. 13. The Utilities Commissioner shall keep in his office at all times a record of his official acts, rulings, and transactions, which shall be public records of the State of North Carolina, and all rulings and determinations of said Commission upon matters and things authorized to be passed upon by this act, and shall have and appoint a Chief Clerk, who shall be experienced in railroad and other public utilities statistics, transportation and public-service charges, and whose term of office shall be for a period of two years, and he shall file with the Secretary of State the oath of office similar to that prescribed for the Utilities Commissioner. The Utilities Commissioner shall have power to remove such clerk for cause at any time.

Public record of proceedings.

Chief Clerk.

Term of office.

Oath.

SEC. 14. The Utilities Commissioner shall be allowed such stenographic and other clerical assistance as he may require for the performance of the duties and functions of his said office, to be established and fixed by such department, bureau, or other State agency as may be charged by law with the duty of determining the extent of such assistance in said departments, all such stenographers, clerks, and

Clerical assistance

Compensation. assistants and special investigators so provided for to be appointed by the Utilities Commissioner and subject to removal or discharge by him. The salaries and compensation of such clerical assistants, special investigators, or other office force as may be allowed in the office of the Utilities Commission shall be fixed in the manner as now provided by law for fixing and regulating the salaries and compensation by other State departments.

Seal of office. SEC. 15. In all cases where the seal is required on any document, the seal adopted as herein prescribed by the Utilities Commissioner shall be sufficient, and whenever any record, paper, or document is required to be certified or evidenced by the certificate of the Utilities Commissioner or his chief clerk or wherever any act or thing is required or permitted to be evidenced by such certificate, the certificate shall be made by the Utilities Commissioner, and shall have the valid force and effect now given by law to any such certificate which may have heretofore been required to be made by the Corporation Commission.

Commissioner to keep himself informed as to utilities. SEC. 16. That the said Utilities Commissioner shall at all times be required to keep himself informed as to the public-service corporations hereinbefore specified and enumerated, their rates and charges for service, and the service supplied to the citizens of the State and purposes therefor; and he shall at all times be empowered and required to inquire into such service and rates charged therefor, and to fix and determine as herein provided the reasonableness thereof, and upon petition or otherwise to make full inquiry into such rates and charges in behalf of the citizens of the State, and compel and require compliance with the regulations and charges, and final determination fixed therefor under the provisions of this act, and no corporation, association, partnership, or individual doing business in the State of North Carolina as a public-service corporation, or any corporation herein designated, shall be allowed to increase its rate and charge for service or change its classification in any manner whatsoever except upon petition duly filed with the Utilities Commission and inquiry held thereon and final determination of the reasonableness and necessity of any such increase or change in classification or service: *Provided, however, that nothing herein shall be construed to prevent any public-service corporation from reducing its rates either directly or by change in classification.*

Surrender of present quarters to Commissioner. SEC. 17. That the Utilities Commissioner shall occupy the offices now occupied by the Corporation Commission and the Securities Commissioner, or so much thereof as shall be necessary for the performance of the functions and

duties herein prescribed, and such offices shall be turned over to the said Utilities Commission. Upon the induction into office of the Utilities Commissioner, the Corporation Commission shall turn over and deliver to him all books, records, papers, and documents and he shall be responsible for the safe keeping thereof.

Also books and records.

SEC. 18. That the Corporation Commission shall proceed as promptly as possible to investigate, determine and fix fair and equitable rates on telephone, telegraph and other public utility service in line with present economic conditions.

Continuance of present rate inquiry by Corporation Commission.

SEC. 19. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 20. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1933.

S.B. 337

CHAPTER 135

AN ACT TO AMEND THE CHARTER OF THE TOWN OF MORGANTON AS CONTAINED IN CHAPTER 104 OF THE PRIVATE LAWS OF 1913, AS AMENDED BY CHAPTER 108 OF THE PRIVATE LAWS OF 1921 (EXTRA SESSION); PRIVATE LAWS OF 1923.

The General Assembly of North Carolina do enact:

SECTION 1. That Section Three of Article Two of the Charter of the Town of Morganton be and the same is hereby amended, by adding to said Section Three the following:

Ch. 104, Private Laws 1913, and ch. 108, Private Laws ex-1921, amended.

"Provided that the Mayor of the Town of Morganton, in his discretion, shall not be required to exercise the powers and duties prescribed in said Section Three of Article Two of said Charter, and any Justice of the Peace residing in the said Town of Morganton, is hereby empowered to issue warrants or other processes for a violation of Town ordinances, and hear and determine such matters to the same extent and have the same jurisdiction as granted said Mayor in said Section Three aforesaid."

Mayor's Court in Morganton abolished.

Succeeded by J. P.'s.

SEC. 2. That Section 198 of the Consolidated Statutes of the State of North Carolina, be and the same is hereby amended to the extent that it shall not be unlawful for any attorney residing in Burke County to act as a Justice of the Peace in said County, *provided* such attorney is duly elected or appointed a Justice of the Peace according to law, and such appointment shall not disqualify such attorney-at-law from engaging in the practice of law, *provided, however*, that

C. S. 198, amended.

Attorneys in Burke County may act as J. P.'s.

such attorney-at-law shall not appear as counsel in any litigation that was before him as Justice of Peace.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1933.

S.B. 338

CHAPTER 136

AN ACT TO REGULATE THE PAYMENT OF REWARDS
FOR THE SEIZURE OF STILLS IN BURKE COUNTY.

The General Assembly of North Carolina do enact:

Ch. 1, Public
Laws 1923,
amended.

SECTION 1. That Chapter One of the Public Laws of 1923 be and the same is hereby amended by striking out Section 24 thereof and by inserting in lieu thereof a new section reading as follows:

Rewards for
capture of stills
in Burke County.

"For every distillery seized under the State Prohibition Laws the Sheriff or other police officer shall receive such sum as the Board of County Commissioners of the County in which the seizure was made shall, in the discretion of such Board, allow, which sum shall in no event exceed ten dollars (\$10.00); *Provided*, that the Commissioners shall not pay any amount if they are satisfied, after due investigation, that the seizure of the distillery was not bona fide made; *Provided, further*, that when the Sheriff of a county captures a distillery he shall receive the fee allowed for his own use, regardless of whether he be on fees or salary."

Amount.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Applicable only to
Burke County.

SEC. 3. That this act shall apply to Burke County only.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1933.

H.B. 380

CHAPTER 137

AN ACT TO SHORTEN TIME FOR PAYMENT OF GASOLINE TAX, TO REGULATE TRANSPORTATION BY TRUCKS AND BOATS, PROVIDE FOR REGULAR AUDIT OF ACCOUNTS AND TO FURTHER SAFEGUARD PAYMENT AND PREVENT EVASION.

The General Assembly of North Carolina do enact:

Ch. 145, Public
Laws 1931,
amended.

SECTION 1. That Sub-section 12 of Section 24 of Chapter 145 of the Public Laws of 1931 be repealed and the following substituted in lieu thereof:

(12) If any person, firm or coporation shall fail to pay the amount of tax levied in sub-section 5 of section 24 of this act within the time specified in sub-section 6 of section 24 of this act, it shall be the duty of the Commissioner of Revenue to proceed at once to enforce the payment of said tax, and to this end the Commissioner of Revenue shall have and may exercise all the remedies provided in the revenue laws of the State for enforcing payment of other taxes, including the right of execution through the sheriffs of the several counties of the State upon any property of the delinquent taxpayer, and shall with the assistance of the Attorney General whenever necessary bring appropriate action in the courts of the State for the recovery of such tax. If it shall be found as a fact that such failure to pay was wilful on the part of such person, firm or corporation, judgment shall be rendered against such person, firm or corporation for double the amount of tax found to be due, together with interest, and the amount of taxes and penalties shall be paid into the State Treasury to the credit of the State highway fund. All remedies which now or may hereafter be given by the laws of the State of North Carolina for the collection of taxes are expressly given herein for the collection of taxes levied in this act or of judgment recovered under authority of this act. It shall also be the duty of the Commissioner of Revenue to revoke the license of any licensed distributor who shall refuse, fail or neglect to pay the taxes levied in sub-section 5 of section 24 of this act within the time specified in sub-section 6 of section 24 of this act, and whose account shall remain delinquent for any part of said tax for ten days thereafter: *Provided*, that in consideration of the reduction by thirty days of time previously allowed before enforcing payment of this tax the Commissioner of Revenue may find the correct amount of accrued tax liability for the last thirty days next preceding the effective date of this act, and may permit the said sum of delinquency to be divided into twelve equal monthly payments to be paid on the twentieth day of each succeeding twelve months, plus interest at the rate of six per cent per annum on deferred payments and upon failure of any distributor to meet any such deferred payment at the time specified or within ten days thereafter, together with the current monthly liability, it shall be the duty of the Commissioner of Revenue to revoke the license of any such distributor and to proceed to enforce payment of the whole amount that may be due by said distributor.

Payment of gasoline tax enforced by Commissioner of Revenue.

Remedies for enforcement.

Execution.

If failure to pay wilful, penalty of double tax imposed.

Remedies same as for other taxes.

Revocation of licenses.

Accrued tax accounts payable over period of 12 months.

Acceleration clause.

(a) That it shall be the duty of the Commissioner of Revenue, by competent auditors, to have the books and records of every licensed distributor in the State examined at least

Auditing books of licensed distributors.

Checking certain records.

License constitutes distributor trust officer of State for collection of tax.

Failure to remit made felony.

Boats and vehicles transporting motor fuels must register.

Contents of notice.

Issuance of certificate.

Displayed on vehicle or boat.

twice each year to determine if such distributor is keeping complete records as provided in sub-section 8 of section 24 of this act, and to determine if correct reports have been made to the State Department of Revenue by every such distributor covering the total amount of tax liability of such licensed distributor. It shall also be the duty of such auditors to check the records of each distributor with the records of shipment by railroad companies, or by boats or trucks, or other available sources of information, and also to check the records covering the receipt and distribution of any other liquid petroleum products handled by each distributor.

(b) The licensing of any person, firm or corporation as a wholesale distributor of gasoline shall constitute such distributor an agent or trust officer of the State for the purpose of collecting the tax on the sale of gasoline imposed in this act, and the failure of any such person, firm or corporation who adds the amount of the tax levied in this act to the customary market price for gasoline and collects the same and who shall fail to remit the gasoline tax to the Commissioner of Revenue upon the terms and as provided herein, such failure shall constitute embezzlement of State funds, and upon conviction under this section any individual, partner or officer or agent of any association, partnership or corporation shall be guilty of a felony, and upon conviction shall be fined or imprisoned in the discretion of the court.

(c) The owner or operator of any motor vehicle using the highways of this State, or the owner or operator of any boat using the waters of this State, transporting into, out of, or between points in this State, any gasoline or liquid motor fuel taxable in this State, or any liquid petroleum product that is, or may be hereafter made, subject to the inspection laws of this State, shall, as a prerequisite to the transportation of such products over the highways or waters of this State, register such intention with the Commissioner of Revenue in advance of such transportation, with notice of the kind and character of such products to be transported, and if by motor vehicle the license and motor number of each motor vehicle intended to be used in such transportation. Upon the filing of such information, together with an agreement to comply with the provisions of this act, the Commissioner of Revenue shall, without any charge therefor, issue a numbered certificate to such owner or operator for each motor vehicle intended to be used for such transportation, which numbered certificate shall be prominently displayed on the motor vehicle or boat used in transporting the products named in this section. Every person hauling, transporting, or conveying gasoline over any of

the public highways of this State shall, during the entire time he is so engaged, have in his possession an invoice, or bill of sale, or other record evidence showing the true name and address of the person from whom he has received the gasoline, and the number of gallons so originally received by him from said person, and the true name and address of every person to whom he has made deliveries of said gasoline, or any part thereof, and the number of gallons so delivered to each of said persons. The person hauling, transporting or conveying such gasoline shall, at the request of any representative of the Commissioner of Revenue, produce and offer for inspection said invoice or bill of sale, or record evidence. If said person fails to produce the invoice or bill of sale, or record evidence, or if, when produced, it fails to clearly disclose said information, the same shall be prima facie evidence of a violation of this section. No person shall haul, transport or convey gasoline over any of the public highways of the State except in vehicles plainly and visibly marked on the rear thereof with the word "Gasoline" or other name of the motor fuel being transported, in letters at least four inches high and of corresponding appropriate width, together with the name or trade mark of the owner of the vehicle in which such gasoline is contained displayed in a conspicuous place on the vehicle. Any person guilty of violating any of the provisions of this sub-section shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court.

(d) That Chapter 93 of Public Laws of 1927 as amended by Chapter 230, Public Laws of 1929, be amended by striking out section 6½ enacted by Chapter 230 of Public Laws of 1929 and substituting in lieu thereof the following:

SECTION 6½. Every person, firm or corporation engaged in the business of, or transporting motor fuel, whether common carrier or otherwise, and whether by rail, water, pipe line or over public highways, either in interstate or in intrastate commerce, to points within the State of North Carolina, and every person, firm or corporation transporting motor fuel by whatever manner to a point in the State of North Carolina from any point outside of said State shall be required to keep for a period of two years from the date of each delivery records on forms prescribed by, or satisfactory to, the Commissioner of Revenue of all receipts and deliveries of motor fuel so received or delivered to points within the State of North Carolina, including duplicate original copies of delivery tickets or invoices covering such receipts and deliveries, showing the date of the receipt or delivery, the name and address of the party to whom each de-

Necessity of carrying invoices.

Contents.

Agents of Commissioner may inspect.

Marking of vehicles.

Violation of section made misdemeanor.

Ch. 93, Public Laws 1927, and ch. 230, Public Laws 1929, amended.

Carriers of fuels must keep record of receipts and deliveries for two years.

Contents.

Reports under
oath monthly.

Contents.

Modification in
certain instances.

Additional reports
may be required.

Fuels covered by
reports.

Refusal to make
report made
misdemeanor.

Forwarding of
information to
other states.

Effective
April 1, 1933.

livery is made, and the amount of each delivery; and shall report, under oath, to the Commissioner of Revenue, on forms prescribed by said Commissioner of Revenue, all deliveries of motor fuel so made to points within the State of North Carolina. Such reports shall cover monthly periods, shall be submitted within the first ten days of each month covering all shipments transported and delivered for the previous month, shall show the name and address of the person to whom the deliveries of motor fuel have actually and in fact been made, the name and address of the originally named consignee if motor fuel has been delivered to any other than the originally named consignee, the point of origin, the point of delivery, the date of delivery, and the number and initials of each tank car, and the number of gallons contained therein if shipped by rail; the name of the boat, barge or vessel, and the number of gallons contained therein, and the consignor and consignee if shipped by water; the license number of each tank truck and the number of gallons contained therein, and the consignor and consignee if transported by motor truck; if delivered by other means the manner in which such delivery is made; and such other additional information relative to shipments of motor fuel as the Commissioner of Revenue may require: *Provided*, that the Commissioner of Revenue may modify or suspend the provisions of this section with regard to reports of interstate or intrastate shipments or deliveries upon application of any licensed distributor: *Provided*, also, that the Commissioner of Revenue shall have full power to require any distributor to make additional reports and to produce for examination duplicate originals of delivery tickets or invoices covering both receipts and deliveries of products as herein provided. The reports herein provided for shall cover specifically gasoline, kerosene, benzine, naptha, crude oil, or any distillates from crude petroleum. Any person, firm or corporation refusing, failing or neglecting to make such report shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court.

(e). The Commissioner of Revenue of the State of North Carolina shall, upon request duly received from the officials to whom are intrusted the enforcement of the motor fuel tax laws of any other state, forward to such officials any information which he may have in his possession relative to the manufacture, receipt, sale, use, transportation or shipment by any person of motor fuel.

SEC. 2. That this act shall be in force from and after the first day of April, one thousand nine hundred and thirty-three.

Ratified this the 9th day of March, A. D. 1933.

S.B. 274

CHAPTER 138

AN ACT AMENDING CHAPTER 28 OF THE PUBLIC LAWS OF NORTH CAROLINA, EXTRA SESSION, 1924, REGULATING THE COMPENSATION OF THE MEMBERS OF THE GRAND JURY OF SCOTLAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section Two of Chapter Twenty-eight of the Public Laws of North Carolina, Extra Session, 1924, be, and the same is hereby amended so that said section shall hereafter read as follows:

Ch. 28, Public Laws, ex-1924, amended.

“Section 2. That while in session or otherwise actually engaged in the performance of their duties as members of said Grand Jury, the members thereof shall be paid and compensated as follows: Three dollars per day shall be paid the foreman and Two Dollars per day shall be paid to other members of said Grand Jury.”

Pay of Scotland County grand jurors.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A. D. 1933.

S.B. 349

CHAPTER 139

AN ACT TO PERMIT THE SALE AND USE OF HOG CHOLERA VIRUS IN EDGECOMBE COUNTY UNDER CERTAIN CONDITIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Farm Demonstration Agent of Edgecombe County shall select suitable and qualified persons, not more than one from each township, and grant permission to such persons in writing to distribute, sell or use virulent blood from hog-cholera-infected hogs or virus, in Edgecombe County, such appointments made by Farm Demonstration Agent to be approved by the Board of County Commissioners. The Farm Demonstration Agent shall have authority to fix the rate of compensation to be paid such persons and shall have authority to revoke the permission granted any such person or persons.

Treatment of hog cholera by virulent means allowed in Edgecombe County.

SEC. 2. That the provisions of section four thousand four hundred ninety-two of the Consolidated Statutes of North Carolina and of section four thousand eight hundred seventy-nine of the Consolidated Statutes of North Carolina, shall

C. S. 4492 and 4879, thus amended.

not apply to any person distributing, selling or using virulent blood from hog-cholera-infected hogs or virus in Edgecombe County with the written permission of the Farm Demonstration Agent of Edgecombe County.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act to the extent of such conflict are hereby repealed.

SEC. 4. That this act shall apply only to Edgecombe County.

Ratified this the 10th day of March, A. D. 1933.

H.B. 451

CHAPTER 140

AN ACT TO AMEND SECTION 2808 CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO COLLECTION OF WATER RENTS.

The General Assembly of North Carolina do enact:

C. S. 2808,
amended, as to
water rents.

Cutting on water
for new tenant of
premises where
former tenant has
failed to pay bill.

Exception.

Conflicting laws
repealed.

SECTION 1. That Section 2808 Consolidated Statutes of North Carolina be and the same is hereby amended by adding to the said section at the end thereof an additional proviso as follows: "*Provided further* that where the water may be cut off under the provisions of this section for the failure of the occupant of the premises to pay his water bill, and such occupant is not the owner of the premises but occupies said premises as a tenant, it shall not be lawful for the board in charge or management of the waterworks to require the payment of such delinquent bill before turning on the water at the instance of a new and different tenant or occupant of said premises. This proviso shall not apply in cases where the premises are occupied by two or more tenants serviced by the same water meter."

SEC. 2. All laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of March, A. D. 1933.

H.B. 544

CHAPTER 141

AN ACT TO REPEAL THE ABSENTEE BALLOT LAW
FOR YADKIN COUNTY, NORTH CAROLINA.*The General Assembly of North Carolina do enact:*

SECTION 1. That Sections five thousand nine hundred sixty, five thousand nine hundred sixty-two, five thousand nine hundred sixty-three, five thousand nine hundred sixty-four, five thousand nine hundred sixty-five, five thousand nine hundred sixty-six, five thousand nine hundred sixty-seven, and five thousand nine hundred sixty-eight of the Consolidated Statutes, and Section one of Chapter three hundred twenty, Public Laws of one thousand nine hundred twenty-nine, and any and all amendments thereto, in so far as said statutes relate to primaries and elections in Yadkin County, and any and all other laws, whether general, public, public-local, special or private, allowing or permitting absentee voting in Yadkin County, be, and they are hereby, repealed, and upon the ratification of this act, no person shall be permitted to vote in any primary or election in Yadkin County, except by personally presenting himself or herself for that purpose at the ballot box, at the polling place, in the precinct of which such person is a qualified and registered voter.

C. S. 5960-5968,
and ch. 320,
Public Laws 1929,
amended, abolishing
Absentee
Ballot Law in
Yadkin County.

SEC. 2. This act shall apply to Yadkin County only.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of March, A. D. 1933.

H.B. 588

CHAPTER 142

AN ACT TO REPEAL CHAPTER 17, AND CHAPTER
126 OF THE PUBLIC LAWS OF THE SESSION OF
1929 RELATING TO ESTABLISHMENT OF RECORD-
ER'S COURT IN BURKE COUNTY: AND TO REPEAL
CHAPTERS 422 AND 335 OF PUBLIC LAWS OF THE
SESSION OF 1931 RELATING TO THE GENERAL
COUNTY COURTS IN BURKE COUNTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That Chapter 17 and Chapter 126 of the Public Laws of the Session of 1929 be and the same are hereby repealed.

Chs. 17 and 126,
Public Laws 1929,
repealed.

SEC. 2. That Chapters 422 and 335 of the Public Laws of the Session of 1931 be and the same are hereby repealed.

Chs. 422 and 335,
Public Laws 1931,
repealed.

Recorder's Court
and General
County Court
abolished in
Burke County.

Transfer of cases.

SEC. 3. That all cases on the civil and criminal dockets of the General County Court of Burke County at the time of the ratification of this Act of which the Superior Court of Burke County has jurisdiction shall be certified to said court for trial and final disposition, and all civil or criminal cases of which a Justice of the Peace has jurisdiction shall be certified to a Justice of the Peace, for trial and final disposition; and the transfer of said cases shall be made by the trial Judge of said General County Court.

SEC. 4. That this Act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A. D. 1933.

H.B. 798

CHAPTER 143

AN ACT TO ALLOW COUNTIES AND OTHER UNITS TO INVEST IN BONDS OF THEIR SAID UNIT.

Preamble:
Advisability of
local units being
permitted to buy
own bonds with
sinking funds.

Whereas, in order to tide over the present financial crisis it is necessary that certain provisions as to the investment of sinking funds of the various units be enlarged in order that the said units may take advantage of the opportunities to buy their own bonds at the present market price,

Now, therefore, the General Assembly of North Carolina do enact:

Ch. 60, Public
Laws 1931, thus
amended.

SECTION 1. That section twenty-nine of Chapter sixty Laws one thousand nine hundred thirty-one be amended as follows: After the word "unit" in line five, and before the comma before the word "or" in line six strike out the words "If such sinking funds are applicable to the payment of such bonds or notes."

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of March, A. D. 1933.

S.B. 350

CHAPTER 144

AN ACT TO MAKE AVAILABLE TO THE VARIOUS COUNTIES AND SCHOOL DISTRICTS THE ALLOTMENTS MADE FROM THE TAX REDUCTION FUND IRRESPECTIVE OF THE AMOUNT OF AD VALOREM TAXES COLLECTED.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Tax Reduction Fund as set up and provided by Section 4, subsection 5, of Chapter 429, Public Laws of 1931, and Chapter 440, Public Laws of 1931, being for the aid of the various Counties and school districts in operating terms of school of a greater length than six months, shall not be reduced by the Director of the Budget or any department or agency of the State by a greater percentage than the average percentage reduction of all other appropriations, which fund shall be applied in full to the operation of extended terms of schools for the school year 1932-1933 only, and no part of which shall be applied to or charged against the operation of schools for any term preceding or succeeding said term.

State fund for extended school term limited in reduction to same percentage of all other appropriations.

SEC. 2. That when it shall be made satisfactorily to appear to the State Superintendent of Public Instruction that any county or school district for which an allotment from said fund has been approved by the Board of Equalization for the school year 1932-1933, has operated for one full school month of the extended term, one-half of the allotment heretofore made to such county or district shall be immediately payable, and upon like certification that the second month of said extended term be so operated the remaining one-half shall be immediately payable. Such payments shall be made irrespective of the amount of ad valorem taxes actually collected in said counties and districts.

Extended term funds payable to schools as operated.

SEC. 3. All laws and clauses of laws in conflict herewith are hereby repealed to the extent of such conflict.

Notwithstanding amount of ad valorem taxes.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Conflicting laws repealed.

Ratified this the 11th day of March, A. D. 1933.

H.B. 856

CHAPTER 145

AN ACT RELATING TO THE SUPERIOR COURTS OF
NASH COUNTY.*The General Assembly of North Carolina do enact:*C. S. 1443,
amended.

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina be amended by striking out that part of said section relating to the courts of Nash County and inserting in lieu thereof the following:

Terms of Nash
County Superior
Court.

"Nash—Fifth Monday before the first Monday in March; second Monday before the first Monday in March, to continue for two weeks; first Monday after the first Monday in March; seventh Monday after the first Monday in March, to continue for two weeks; twelfth Monday after the first Monday in March; first Monday before the first Monday in September; fifth Monday after the first Monday in September; twelfth Monday after the first Monday in September, to continue for two weeks."

Conflicting laws
repealed.

SEC. 2. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 11th day of March, A. D. 1933.

S.B. 138

CHAPTER 146

AN ACT TO PROHIBIT THE SALE OF CONVICT-MADE
GOODS.*The General Assembly of North Carolina do enact:*Sale of convict-
made goods
prohibited.

SECTION 1. That except as hereinafter provided, the sale anywhere within the State of North Carolina of any and all goods, wares and merchandise manufactured, produced or mined wholly or in part, by convicts or prisoners, except by convicts or prisoners on parole or probation, or in any penal and/or reformatory institutions is hereby prohibited and declared to be unlawful.

Inter-institutional
sales or exchanges
excepted.

SEC. 2. That the provisions of this Act shall not apply to sales or exchanges between the State Penitentiary and other penal, charitable, educational and/or custodial institutions, maintained wholly or in part by the State, or its political subdivisions, for use in said institution or by the wards thereof; nor shall the provisions of this act apply to the sale of cotton, corn, grain or other processed or unprocessed

Agricultural prod-
ucts excepted.

agricultural products, including seed for growing purposes, or to the sale of stone, quarried by convict labor, or to the sale of coal or chert mined by convict labor, in any mine operated by the State; *provided* that this section shall apply with equal force to sales to the State or any political subdivision thereof by any State penal or correctional institution, including the State Highway; *provided further* that the State of North Carolina shall have the right of manufacturing in any of its penal or correctional institutions products to be used exclusively by the State or any of its agencies.

Sales to State or sub-divisions included.

Goods for use exclusively by State or agencies excepted.

SEC. 3. That this Act shall apply equally to convict or prison made goods, wares or merchandise, whether manufactured, produced or mined within or without the State of North Carolina.

Application of Act.

SEC. 4. Any person, firm or corporation selling, undertaking to sell, or offering for sale any such prison-made or convict-made goods, wares or merchandise, anywhere within the State, in violation of the provisions of this Act, shall be guilty of a misdemeanor, and, upon conviction, shall be subject to fine, or imprisonment, or both, in the discretion of the Court. Each sale or offer to sell, in violation of the provisions of this Act, shall constitute a separate offense.

Violation made misdemeanor.

SEC. 5. All laws and clauses of laws in conflict with this Act are hereby repealed.

Each sale separate offense.

Conflicting laws repealed.

SEC. 6. This Act shall be in force from and after the nineteenth day of January, 1934.

Effective January 19, 1934.

Ratified this the 13th day of March, A. D. 1933.

S.B. 326

CHAPTER 147

AN ACT TO AMEND SECTION 730 OF THE CONSOLIDATED STATUTES, AND CHAPTER 58 OF THE PUBLIC LAWS OF 1931, PERMITTING DEPUTY SHERIFFS OF ONSLOW COUNTY TO LAY OFF HOMESTEADS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section seven hundred and thirty of the Consolidated Statutes of North Carolina be further amended by amending Section two of Chapter fifty-eight of the Public Laws of nineteen hundred and thirty-one, by changing the period to a comma in the last line of Section two, and adding the word "Onslow" after the word "Moore."

C. S. 730, and ch. 58, Public Laws 1931, amended, allowing Onslow County deputy sheriffs to lay off homesteads.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1933.

H.B. 158

CHAPTER 148

AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES.

The General Assembly of North Carolina do enact:

Title of Act.

SECTION 1. That this act may be cited as the Tax Foreclosure Act of one thousand nine hundred and thirty-three.

Definitions:
"County, city,
town."

SEC. 2. *Definitions.* When used in this act. (a) The terms "county, city or town" shall be held and construed to mean and include subdivisions of the government so named and any other subdivision of government charged with the duty and having the power to levy and collect taxes;

"Governing body."

(b) The term "governing body" shall be held and construed to mean and include a board of county commissioners, a board of county or city managers, a board of town commissioners, a board of town aldermen, a city council, or other official body or board charged generally with the duties corresponding to those of a board of county commissioners or a board of town commissioners, and having and exercising the power to levy taxes within a particular territory or taxing jurisdiction;

"Sheriff."

(c) The term "sheriff" shall be held and construed to mean and include any sheriff, deputy sheriff, tax collector, or other officer of any county, city, town or other taxing jurisdiction charged with the duty of collecting taxes;

"Taxpayer."

(d) The term "taxpayer" shall be held and construed to mean and include any person, firm, association or corporation, or group thereof, subject to a tax imposed by any law of this State;

"Tax or taxes."

(e) The term "tax" or "taxes" shall be held and construed to mean and include any taxes, special assessments, costs, penalties, and/or interest, and/or any other payments charged and imposed by authority of law against any taxpayer or upon or against any property.

"County
Accountant."

(f) The term "county accountant" shall be held and construed to mean and include any person designated by the governing body of any county or municipality charged with the duty of aiding in the collection of taxes.

Contents of tax
lists.

SEC. 3. It shall be the duty of all tax listers and/or tax assessors in the several counties, cities and towns of the State, when listing or assessing real estate for taxes, to ascertain the owner of the real estate being so listed and assessed,

or some one who has an interest therein, whether the same is encumbered, and if so, to whom, and the post office address of such landowner and lienholder. Each tract of land shall be listed separately, and this separate abstract or list shall show the acreage, at least three adjoining landowners for each tract, or such other description as shall be sufficient to locate and identify said land by parol testimony. Town lots and other small lots shall be listed in the same way, except the acreage need not be given, but the number of said lot on any town map or plat, or the street number, shall be given. The county supervisor of taxation, or other person charged with supervision of the listing and assessment of property for the county, city or town, shall inspect the tax abstracts as returned by the list taker or assessor and if the above requirements have not been complied with, shall refuse approval of the bill or account of such tax lister or assessor for payment for his services until the record with respect to such listing and assessment of property as herein required shall have been complied with.

Farm lands.

Town lots.

No pay for lists till compliance herewith.

SEC. 4. After the taxes have been computed for any one year, the tax books and lists shall be delivered to the sheriff or other tax-collecting officer of the county, or town, or city, by the chairman of the governing body of said taxing unit, and in and upon said tax book there shall be an order or endorsement in substantially the following form:

Delivery of books to tax collector.

Form of endorsement order.

NORTH CAROLINA, _____ County, _____ City,
To the Sheriff or Tax Collector of _____ County,
or _____ Town, or _____ City:

You are hereby authorized, empowered, and commanded to collect the taxes from the persons and taxpayers in the amounts as herein set forth, and the taxes against such persons and taxpayers and in the amounts as herein set forth are declared to be a first lien on all real property of such taxpayer in _____ County, or _____ Town, or _____ City, and superior to any and all other liens on said real estate, and this book and order shall be a full and sufficient authority to direct, require and enable you to levy on and sell any and all real (or) personal property of persons and taxpayers herein named for and on account of the taxes due by and herein charged to said persons and taxpayers, and all interest and cost on account thereof.

Witness my hand and official seal, this _____ day of

193 _____.

Attest:

Chairman, Board of Commissioners

Clerk to Board

Tax list declared superior lien.

The said tax list so endorsed and placed in the hands of the sheriff or tax collector shall have all the force and effect of a duly docketed judgment and of an execution against all of the real and personal property of the persons and taxpayers charged with the taxes and in the amount as set out in said book and list, and shall be a superior lien on all the property set out in said book and list.

All instruments subordinated to tax lien.

SEC. 5. The taxes shall not be a lien upon the personal property except upon a levy thereof. No mortgage, deed of trust, lien, conditional sales contract, or other contract or instrument which operates as a mortgage upon personal property shall have the effect of creating a lien thereon superior to the lien acquired by a subsequent levy upon said property for the payment of any and all taxes levied and assessed against said personal property, and poll taxes, if any.

Lien attached to realty.

SEC. 6. The lien of the State, county and municipality taxes levied for any and all purposes for each year shall attach to all real estate of any taxpayer within the county and/or city by which the tax list is placed in the hands of the sheriff or tax collector, which lien shall attach on the first day of June preceding annually, and shall continue until all taxes of the taxpayer, interest and cost which accrue thereon, shall be paid, and shall be superior to all other liens on all property of the taxpayer on which said taxes were levied. This lien, however, shall, at all times, be subject to the right to segregate such lien upon any of the real estate of the taxpayer as provided for in chapter eighty-three, Public Laws of nineteen hundred and thirty-one.

As of June 1.

Segregation allowed.

Time of delivery of tax books.

SEC. 7. The tax books shall be delivered to the sheriff or tax collector on the first Monday in October of each year, and the lien of and for said taxes as therein set out shall be as of and from the preceding June first.

Levy on personalty commanded.

SEC. 8. The sheriff or tax collector shall make diligent effort to locate, find, and levy upon and sell personal property of the taxpayer for the satisfaction of the taxes before resorting to the real estate. It shall be the duty of the taxpayer, mortgagee, or other lienholder of the taxpayer, to notify the tax collector or sheriff of such lien and point out to him the personalty out of which the taxes may be made. Under no circumstances shall the failure of the sheriff or tax collector to levy on or sell the personal property of the taxpayer invalidate any proceedings for the levy on or for the sale of the real estate of the taxpayer for the satisfaction of the taxes or the procedure set out in this act for judgment and execution against the taxpayer and/or sale of his property for taxes.

Notification of encumbrances.

Failure to levy on personalty not to invalidate tax sales of realty.

SEC. 9. The taxpayer may make partial payment of his taxes in any amount of his taxes assessed against him in any county, city or town. Such payment shall not operate to release the lien for the remaining and unpaid taxes of such taxpayer, and such receipt for said taxes shall not be given until all taxes, interest, and cost have been paid.

Partial payment allowed.

Lien preserved.

SEC. 10. All unpaid taxes shall bear interest at the rate of six per centum per annum from and after the entry of judgment against the taxpayer as hereinafter provided.

Unpaid taxes bear 6% interest.

SEC. 11. That on the first Monday in October following the delivery of the tax books to the sheriff or tax collector he shall make a settlement with the county or municipality for the taxes collected by him during the preceding year, and he shall deliver all unpaid tax receipts on real property to the county accountant or other person designated by the governing authorities to receive them: *Provided, however,* that said county accountant or other person designated to receive said tax receipts shall be required to furnish a bond payable to the State of North Carolina in a sufficient amount to fully protect the county or municipality and the amount of said bond shall be fixed by the governing authorities. The said county accountant shall give a receipt to the sheriff or tax collector for the amount of tax receipts so delivered to him and which receipt shall be used by the sheriff or the tax collecting officer in making a settlement for the taxes for the previous year: *Provided,* that the real estate of said taxpayer shall be liable for the personal property tax charged to each of said taxpayers.

Time of tax settlement.

Bond of accountant.

Receipting tax collector.

Realty liable for tax on personalty.

SEC. 12. Within thirty days after July the first before the delivery of the tax receipts to the county accountant or other person designated to receive said tax receipts on notes given for said tax receipts on certificates by the county or other governing body the county accountant or other person having charge of said tax receipts shall notify the delinquent taxpayers by registered mail, to their last named address, that unless said taxes are paid on or before the first Monday in January following that judgment will be rendered against him for said taxes and costs, which judgment shall bear interest at the rate of six per centum per annum from July first preceding the rendition of judgment until paid; and if said notice cannot be served by mail or personal service upon the said delinquent taxpayer, an action may be instituted against said delinquent taxpayer, in the same manner as civil actions against non-residents of the State, and said summons and service by publication shall be as now provided by law in action of this kind, and shall be completed on or before the first Monday in January following, and if no answer is

Registered notice to delinquents.

Time of judgment against delinquents.

Civil action against those not found.

Service by publication.

Default judgment.	<p>filed by any delinquent taxpayer who has been served by registered mail or by publication or personal service on or before the first Monday in January following, the Clerk of the Superior Court shall proceed to render judgment against said delinquent taxpayer for the amount of taxes, costs and interest accruing, and when said delinquent taxpayer is known by the sheriff or the Clerk of the Superior Court to be a resident of or living in a different county of this State, notice shall be sent to the sheriff of the county of the said delinquent taxpayer's residence, and the said sheriff shall make diligent effort to serve said notice upon him: <i>Provided, however,</i> that in the case of the death of the taxpayer and no one has qualified as the administrator or executor of the deceased and it should become necessary to serve a notice on him as provided herein, then it shall be the duty of the Clerk of the Superior Court to appoint an administrator of the deceased taxpayer, and the notice served on him under provisions of this act shall be deemed sufficient. Service of such notice shall be made by delivering a copy thereof to the delinquent taxpayer, and return of said notice shall be made by the sheriff making such service on said notice in the usual way for making returns on said summons. Where such notice is served by the sheriff of a county other than that from which it shall issue, the sheriff so serving shall be entitled to a fee of fifty cents.</p>
Notice sent to those residing in another county.	<p>SEC. 13. That on the first Monday in January following, and if for any reason the county accountant is unable to comply with this act and moves for judgment as herein provided, then he shall move for judgment on any first Monday thereafter, after the delivery of the tax receipts or notes given for tax receipts on certificates as herein provided to the county accountant or other person designated to receive such tax receipts, the county accountant or other person having said tax receipts or notes shall make a motion before the Clerk of the Superior Court for judgment against each of said taxpayers for the amount of the taxes due by the respective taxpayers and the cost; and the Clerk shall thereupon enter judgment against said taxpayers for the amount due as shown by the motion of the county accountant or other person having possession of the tax receipts or notes; that the said judgment shall have the full force and effect of a judgment in rem of a Superior Court and shall be a specific lien on all the property on which said taxes were levied and shall include a specific lien on all the real estate of the respective taxpayers of any personal property on which said taxes were levied that may be due by the respective taxpayers, and shall operate as a continuation and renewal of the lien</p>
Appointment of administrator of deceased taxpayer.	
Notice to administrator.	
Fees for serving.	
Judgment against delinquent taxpayers.	
Made judgment in rem.	
Specific lien.	

acquired and imposed by the delivery of the tax books to the tax collector as hereinabove set out on all the real estate of the taxpayers in said county, which said lien shall be superior to all other liens existing before or acquired after the entry of said judgment. Superior lien.

SEC. 14. With respect to all such delinquent taxpayers as may appear before the Clerk of the Superior Court on or before the first Monday in January and undertake to show cause why judgment shall not be entered against them on account of such delinquent taxes, interest and cost, the Clerk of the Superior Court shall consider and pass upon any questions of law and fact that may be raised in any answers filed by such delinquent taxpayers, and shall enter upon judgment in accordance with his findings. Any delinquent taxpayer so appearing and filing answer to such notice may appeal from any judgment entered by the Clerk of the Superior Court to the Superior Court at term-time and upon such appeal the Clerk of the Superior Court shall transmit the record with the statement of the issue of fact so raised, together with a copy of his findings, to the Superior Court at term-time, where the matter shall be set for trial as other civil actions and receive precedence over all other actions. Hearing before Clerk.
Appeal to Superior Court.
Priority over other actions.

SEC. 15. That any time after twelve months after the rendering of said judgment the Board of County Commissioners or other governing bodies shall request the Clerk of the Superior Court to issue execution against the property of any or all of said delinquent taxpayers, and it shall be the duty of the Clerk, before issuing execution thereupon, to notify the delinquent taxpayers by registered mail to the last known post office address that execution will be issued within sixty days unless said judgment is satisfied with the cost and accrued interest, and at the expiration of the sixty days from the date of the notification the said Clerk shall issue execution against the property of the delinquent taxpayer and especially the property on which said judgment is a specific lien, and when said execution is issued the Clerk shall deliver it to the sheriff of said county and thereupon the sheriff shall sell the said land and any and all property of said delinquent taxpayers which he may be able to find in said county on which taxes were levied and unpaid or so much thereof as may be necessary to satisfy said taxes, interest and cost, first giving thirty days' notice of said sale by advertisement once a week for four weeks in some newspaper published in said county, or by posting a notice thereof at the courthouse door and three other public places in said county, if no newspaper is published in said county, naming in said advertisement a day to be selected by him as a time Execution after 12 months from judgment.
Notice to delinquent taxpayers.
Sale by sheriff.
Publication of notice of sale.

Place of sale.	for said sale under execution for said land. All sales of real property under such judgment and execution shall be at the courthouse door, and all sales of personal property at such places as such personal property may be selected by the Sheriff. The cost of the publication of such notice shall not be in excess of the rate which newspapers are now permitted by law to charge for such advertising, and if no newspaper will publish said notice at said rate then posting at a courthouse door and three other public places shall be deemed sufficient advertisement.
Cost of publication.	
Ten-day period for advanced bids.	SEC. 16. Upon making said sale, the sheriff shall make report to the Clerk of the Superior Court, which report shall be by him filed among the records of his office. The said sale shall remain open for ten days for advanced bids thereon as now allowed in sales under mortgages or deeds of trust or exceptions thereon, and thereafter, if there be no exceptions or advanced bid, the Clerk of the Superior Court shall make his order approving and confirming said sale and directing that a deed be made by said sheriff to said purchaser. All such orders shall be submitted to the resident judge or the judge holding the courts of the judicial district of which the county is a part, and be subject to his review and disapproval or confirmation. There shall be as many sales or resales as there are advanced bids placed upon the real property.
Confirmation.	
Approval by judge.	
Resales.	
Record of proceedings.	SEC. 17. The proceedings with respect to said sale, including the report thereof for the sheriff, the order of confirmation by the Clerk, and the review or disapproval or confirmation thereof by the Superior Court Judge, shall be recorded in the book of special proceedings in the office of the Clerk of the Superior Court or in such other book as may be prepared and used for that purpose.
Bidding by local unit up to amount of taxes.	At such sale the county, city, or town for which the sale is being conducted shall bid on said property to the extent of the amount of uncollected and unpaid taxes, interest and cost, on such property in such county, city or town, or other purchaser shall receive a deed for said property as hereinafter set out.
Delivery of deed to purchaser.	Upon confirmation of the sale of said real property by the Judge of the Superior Court, the sheriff shall thereupon execute and deliver to the purchaser, whether county, city, town or other corporation, or person, a deed for said real property conveying to the purchaser full, absolute, and indefeasible fee-simple title thereto, and thereupon said taxpayer and any and all other persons having or claiming any interest in said property shall be forever barred from any right in and to the same, and the purchaser shall have full,
Foreclosure of taxpayer.	

complete and absolute title to said property, free and clear of the claims of the taxpayer and of any and all other persons: *Provided, however*, that after the payment of taxes and costs as herein provided if there be a surplus it shall be paid to the delinquent taxpayer, his heirs or assigns.

Surplus payable to taxpayer.

SEC. 18. For all services in connection with the said serving of notice, judgment, execution and sale of property as set out in this act, the sheriff shall receive a fee of two dollars, and the Clerk of the Superior Court for all of his services in connection with the same shall be paid a fee of two dollars, and the county accountant or other person designated by the County Commissioners to receive such tax list a fee of two dollars: *Provided*, that where the taxes of any delinquent taxpayer are not more than ten dollars that the fees shall be only one-half. The fees herein fixed for the sheriff, clerk and county accountant shall be paid into the general fund of the county if said officers are on a salary, or paid to them if the compensation for their services as such officers be by way of fees: *Provided, however*, that the governing body of the several counties, towns and municipalities of the State may allow said officers the fees, if any allowed, in addition to their salaries now allowed by law. None of the said fees as herein provided shall be paid except upon completion of the sale of said property, payment of the purchase price and delivery of deed, unless prior to said execution and sale the taxes and costs are paid by the taxpayer. The county or city shall print the necessary forms for all notices, forms and deeds required hereunder.

Fees payable in connection with foreclosure.

To general fund if officers on salary.

To officers on fee basis.

Fees may be paid additional to salary.

Necessary forms.

SEC. 19. Between the first Monday in December and the first Monday in May, of each year, after the taxes are due, any lienholder or interested party may file a list with the Clerk of Superior Court of any county in which the land lies containing the names of taxpayers on whose property a lien or interest is held, showing such information with respect to each of such taxpayers as is hereinafter required to be recorded by the Clerk of Superior Court, and such list shall be accompanied by a fee of ten cents for each name contained therein, and may be filed with the Clerk of the Superior Court by registered mail, with return receipt requested therefor. It shall thereupon be the duty of the Clerk of the Superior Court to record such list in a book designated as a Record of Lienholders, and such record shall contain, with respect to each taxpayer included in such list, the following: The deed, when the list was filed, the name of the taxpayer, the name and address of the lienholder or other interested party, a brief description of the lands contained in the lien, giving the township, process agent, the

Lienholders may file with Clerk record of liens.

Fee.

Record of Lienholders.

Contents.

book and page in the office of the Register of Deeds wherein such lien or liens are recorded, and, if the property is subject to taxes of a municipality or other taxing district, the name of such. The Clerk of the Superior Court shall keep a cross index of such record.

Cross index.

Service of sale
notice on lien-
holder.

Non-residents.

Service fee.

Certificate of
transfer upon
payment of taxes
by lienholder.

SEC. 20. If the report filed with the Clerk of the Superior Court by the sheriff or tax collector contains the name and description of the lands of the persons named in the list filed by any lienholder, then such lienholder shall be served with notice as required for service upon the delinquent taxpayer under this act. In order for any non-resident lienholder filing such list to receive service of such notice, it shall be necessary for such lienholder to file with each list the name and address of an agent in North Carolina upon whom such notice may be served, and service of the notice shall be made upon such agent. The cost of serving any notice upon a lienholder shall be one dollar and shall be paid by such lienholder at the time of serving such notice upon him or his agent.

SEC. 21. At any time after the taxes levied by any county, city or town become due, but before execution as hereinbefore provided shall have been issued for sale of such property, it shall be lawful for any sheriff, Clerk of Superior Court, or other officer to assign to any lienholder or other person a certificate of transfer in the manner and form as follows:

Form of certificate. STATE OF NORTH CAROLINA,
COUNTY OF _____

I, _____, of the County of _____ of the State of North Carolina, do hereby certify that the _____ taxes for the year 19 _____ on the property listed in the name of _____ have been paid by _____, lienholder or other interested party, and that the amount received for the payment of said taxes is \$ _____; and that, in consideration of the payment of said taxes, I hereby transfer to _____ his heirs or assigns, or successors or assigns, the said tax claims and all the rights and powers of enforcing the payment of said taxes which are possessed by the State of North Carolina and County of _____.

In witness whereof, I have hereunto set my hand and seal, this _____ day of _____ 19 _____.

Such certificate of transfer shall confer upon the transferee the priority of lien and all the rights and powers as to enforcing and collection of same at the time of the transfer possessed by the county, State, municipality, or taxing district issuing the certificate, and such transferee shall be subrogated to all the rights and powers in respect to said taxes possessed by or which thereafter have accrued to the county, State, municipality, or taxing district issuing the certificate, had no transfer been issued. The owner shall have such first and prior lien upon the property of said owner or taxpayer or person liable for the taxes held by the State, county, or municipality, with all the rights and powers for enforcement of the collection of same now possessed by the officers of the State, county, or municipality. In addition to the remedies hereinbefore provided, the owner shall have the right to enforce the collection of same in any court of competent jurisdiction for instituting action to enforce the lien on property against which said taxes have been assessed.

Subrogation of lienholder to rights and remedies of local unit.

Prior lien preserved.

Right to enforce collection.

SEC. 22. The transferee and the holder of a certificate of transfer shall have said certificates of transfer entered upon the records of the county in the Clerk's office, or city, within thirty days after its issuance, and if within thirty days from said transfer the said certificate of transfer shall not be so entered, it shall lose its lien upon any property which has been transferred bona fide and for a valuable consideration before the record of said certificate of transfer.

Record of transfers.

Time to record limited.

SEC. 23. That any taxpayer whose tax certificates have been sold for taxes may pay to a holder of said lien the amount of taxes and interest and cash at any time prior to the sale of the property for taxes and upon payment thereof the lien shall be cancelled on the records in the office of the Clerk of the Superior Court.

Right of taxpayer to redeem before sale.

SEC. 24. When any transfer of title, except mortgages and deeds of trust and like liens, are recorded in the office of the Register of Deeds of any county in the State, it shall be the duty of said Register of Deeds to certify the same to the Auditor or County Accountant or Supervisor of Taxation, and the record of such transfer shall be entered upon the tax list of the county to the end that the property so transferred may be listed in the name of the party to whom said property is transferred. The said Register of Deeds shall include in his notice to the Auditor, County Accountant, or Supervisor of Taxation the name of the person conveying said property, the person to whom it is conveyed, the township in which it is situated, a short description of said property, and whether the property is conveyed in whole or in part: *Provided, however,* that said Register of

Register of Deeds to report title transfers.

Contents of report.

Fees for report.

Deeds shall be allowed, when on fees, the sum of ten cents per entry for such transfer, to be paid by the county, and if on salary, such allowance as may be made by the governing body.

Act is substitute for all prior laws.

SEC. 25. This act shall be in substitution of any and all acts for the sale of all real property beginning with such taxes for the year nineteen hundred and thirty-two, subject to the provisions hereinafter set out in this paragraph. The laws in force prior to the passage of this act with respect to the sale and foreclosure of land for such taxes shall remain in full force and effect in so far as the same shall affect foreclosure actions instituted and pending prior to the passage of this act. In all cases of delinquent taxes outstanding at the time of the passage of this act, where no foreclosure action has been instituted, then the terms of this act shall govern the collection of said delinquent taxes, and it shall be the duty of the sheriff or tax collector, or the officer having control of the collection of such delinquent taxes, to make a report thereof to the Clerk of the Superior Court in the manner provided for in this act, and thereafter the tax foreclosure shall proceed as provided for herein.

Pending actions unaffected.

Applies to delinquencies wherein foreclosure has not commenced.

SEC. 26. That it shall be the duty of the Attorney General to prepare the forms of notice, judgment, and deed and other necessary forms to be used under provisions of this act and the forms shall be used by the various officials in the several counties or municipalities of the State in carrying out the provisions of this act to the end that all counties will have the same forms: *Provided*, that this act shall apply to Gaston, Forsyth and Guilford counties and/or the municipalities in said counties only after adoption of its provisions by resolution of the county board of commissioners or by resolution of the governing municipal council in each case.

Attorney General to prepare forms.

Standard forms to be used.

Ratification necessary in certain counties.

SEC. 27. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 28. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1933.

H.B. 162

CHAPTER 149

AN ACT TO REPEAL THE DOG LAW AS APPLIES TO
SWAIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Consolidated Statutes, section one thousand six hundred seventy-three to one thousand six hundred eighty-four, inclusive, relating to license taxes on dogs, shall not apply to Swain County.

C. S. 1673-1684,
amended, as to
dog license tax in
Swain County.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1933.

H.B. 767

CHAPTER 150

AN ACT TO EXEMPT HERTFORD, BERTIE AND HYDE
COUNTIES FROM THE PROVISIONS OF SECTION
2532 OF THE CONSOLIDATED STATUTES, REGU-
LATING TOLLS BY PUBLIC MILLERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand five hundred and thirty-two of the Consolidated Statutes be amended by adding at the end thereof the following: "*Provided, further* that this section shall not apply to Hertford, Bertie and Hyde Counties."

C. S. 2532,
amended, as to
tolls of public
millers in certain
counties.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1933.

H.B. 812

CHAPTER 151

AN ACT TO AMEND SECTION 1864 (a) CONSOLI-
DATED STATUTES OF NORTH CAROLINA SO AS TO
PLACE CERTAIN PORTIONS OF ONSLOW COUNTY
WITHIN THE PROVISIONS OF THE STOCK LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred sixty-four (a), volume three, Consolidated Statutes of North Carolina, be amended so that all of that portion of land located in Onslow County between Bogue Inlet, Bear Inlet, the main sound and the Atlantic Ocean; and all that portion of land

C. S. 1864,
amended.

Stock law territory
declared in
Onslow County.

lying between the Atlantic Ocean, New River, the main sound leading from New River through King's Bay, Trinket's Bay, Rock Landing and a line running South thirty-one degrees forty minutes East from Rock Landing to the Atlantic Ocean be, and the same is hereby declared to be stock law territory and shall be subject to all the provisions of sections one thousand eight hundred and forty-one to one thousand eight hundred and sixty-four inclusive of the Consolidated Statutes of North Carolina.

SEC. 2. This act shall apply only to those portions of land herein described located in Onslow County.

Conflicting laws
repealed.

SEC. 3. All laws or clauses of laws in conflict with this act are hereby repealed.

Effective March
15, 1933.

SEC. 4. This act shall be in full force and effect from and after March fifteenth, one thousand nine hundred and thirty-three.

Ratified this the 13th day of March, A. D. 1933.

H.B. 722

CHAPTER 152

AN ACT TO AMEND SECTION 1443, VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO THE COURTS IN AVERY COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended, as to
terms of Avery
County Superior
Court.

SECTION 1. That Section 1443, Volume three of the Consolidated Statutes, be amended by striking out in line two under the sub-heading "Seventeenth District" in the paragraph beginning "Avery" the words "for civil cases only" and inserting in lieu thereof the following: "the first week for criminal cases only and the last two weeks for civil cases only."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of March, A. D. 1933.

H.B. 753

CHAPTER 153

AN ACT TO AMEND CHAPTER 27, SUBCHAPTER 2 OF THE CONSOLIDATED STATUTES, RELATING TO THE TIME OF HOLDING A TERM OF THE SUPERIOR COURT AND AFFECTING THE COUNTY OF PENDER.

The General Assembly of North Carolina do enact:

SECTION 1. Section Fourteen hundred and forty-three of the Consolidated Statutes of North Carolina, as amended by Chapter One hundred ninety-six of the Public Laws of Nineteen thirteen and Chapter Fourteen of the Public Laws of Nineteen hundred and twenty-one, and any other act which may relate to the time of holding the Superior Courts of Pender County is hereby amended as follows:

By striking out all of the paragraph relating to Pender County between the paragraph relating to New Hanover County and the paragraph relating to Columbus County, in said section, fixing the time of holding the courts in said counties respectively, and inserting in lieu thereof the following:

"Pender—Eighth Monday after the first Monday in September to continue two weeks for the trial of civil and criminal cases; third Monday after the first Monday in March to continue two weeks for the trial of civil and criminal cases; the seventh Monday before the first Monday in September, to continue one week for the trial of civil and criminal cases."

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of March, A. D. 1933.

C. S. 1443, ch. 196, Public Laws 1913, and ch. 14, Public Laws 1921, amended.

Terms of Pender County Superior Court.

Conflicting laws repealed.

H.B. 779

CHAPTER 154

AN ACT TO AMEND CHAPTER 90 OF THE PUBLIC LAWS OF 1921, PROVIDING FOR THE SPEEDY TRIAL OF SUMMARY ACTIONS IN EJECTMENT, RELATING TO CABARRUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter ninety, Public Laws of North Carolina, session of one thousand nine hundred twenty-one, be and the same is amended by striking out the word "Cabarrus" in line two of said section.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 15th day of March, A. D. 1933.

Ch. 90, Public Laws 1921, amended, as to summary ejectment in Cabarrus County.

H.B. 943

CHAPTER 155

AN ACT TO PROVIDE FOR THE CONSERVATION OF
THE ASSETS OF BANKING INSTITUTIONS AND THE
ISSUANCE OF PREFERRED STOCK.

The General Assembly of North Carolina do enact:

Provision for
bank conservators.

SECTION 1. Whenever he shall deem it necessary, in order to conserve the assets of any bank for the benefit of the depositors and other creditors thereof, the Commissioner of Banks may (with the approval of the Governor), appoint a conservator for such bank and require of such conservator such bond with such security as he may deem necessary and proper. The conservator, under the direction of the Commissioner of Banks, shall take possession of the books, records and assets of every description of such bank, and take such action as may be necessary to conserve the assets of such bank pending further disposition of its business as provided by law. Such conservator shall have all such rights, powers and privileges, subject to the Commissioner of Banks, now possessed by or hereafter given to the Commissioner of Banks under Section 218(c), Consolidated Statutes, as amended, as are necessary to conserve the assets of said bank. During the time that such conservator remains in possession of such bank, the rights of all parties with respect thereto, shall be the same as those provided in Section 218(c), Consolidated Statutes, as amended. All expenses of any such conservator shall be paid out of the assets of such bank and shall be a lien thereon which shall be prior to any other lien provided by this act or otherwise. The conservator shall receive as salary an amount no greater than that paid at the present time to employees of departments of the State Government for similar services.

Duties and powers.

Expenses charge-
able to bank's
assets.

Pay of
conservator.

Examination of
bank.

SEC. 2. The Commissioner of Banks shall cause to be made such examination of the affairs of such bank as shall be necessary to inform him as to the financial condition of such bank.

Termination of
conservatorship.

SEC. 3. If the Commissioner of Banks shall become satisfied that it may safely be done, he may, in his discretion, terminate the conservatorship and permit such bank to resume the transaction of its business, subject to such terms, conditions, restrictions and limitations as he may prescribe.

Special funds for
paying depositors
and creditors
ratably.

SEC. 4. While such bank is in the hands of the conservator appointed by the Commissioner of Banks, the Commissioner of Banks may require the conservator to set aside from unpledged assets and make available for withdrawal by depositors and payment to other creditors on a ratable basis, such amounts as, in the opinion of the Commissioner of Banks, may safely be used for this purpose; and the Commissioner of Banks, may,

in his discretion, permit the conservator to receive deposits, but deposits received while the bank is in the hands of the conservator (as well as special or trust deposits received by any bank, under the orders of the Commissioner of Banks, since March 2, 1933). shall not be subject to any limitation as to payment or withdrawal, and such deposits shall be segregated and shall not be used to liquidate any indebtedness of such bank existing at the time that a conservator was appointed for it, or any subsequent indebtedness incurred for the purpose of liquidating any indebtedness of said bank existing at the time such conservator was appointed. Such deposits received while the bank is in the hands of the conservator, as well as the special or trust deposits received since March 2, 1933, shall be kept on hand in cash or on deposit with a Federal Reserve Bank. In being transmitted to the Federal Reserve Bank, said deposits shall be so marked and designated as to indicate to such Federal Reserve Bank that they are special deposits.

New deposits received as trust funds.

Segregation.

Depositing with Federal Reserve.

SEC. 5. By the agreement of (a) depositors and other creditors of any bank representing at least seventy-five per cent in amount of its total deposits and other liabilities as shown by the books of the banks, or (b) stockholders owning at least two-thirds of each class of its outstanding capital stock as shown by the books of the bank, or (c) both depositors and other creditors representing at least seventy-five per cent in amount of the total deposits and other liabilities, and stockholders owning at least two-thirds of its outstanding capital stock as shown by the books of the bank, any bank may effect such reorganization with the consent and approval of the Commissioner of Banks as by such agreement may be determined: *Provided, however*, that claims of depositors or other creditors which will be satisfied in full under the provisions of the plan of reorganization shall not be included among the total deposits and other liabilities of the bank in determining the per cent thereof as above provided.

Reorganization on agreement of depositors and stockholders.

When such reorganization becomes effective, all books, records and assets of such bank shall be disposed of in accordance with the provisions of the plan, and the affairs of the bank shall be conducted by its Board of Directors in the manner provided by the plan and under the conditions, restrictions and limitations which may have been prescribed by the Commissioner of Banks. In any reorganization which shall have been approved, and shall have become effective as provided herein, all depositors and other creditors and stockholders of such bank, whether or not they shall have consented to such plan of organization, shall be fully and in all respects subject to and bound by its provisions, and claims of all depositors and other cred-

Conduct of bank's affairs after reorganization.

All creditors and depositors bound.

Secured liens
unaffected.

itors shall be treated as if they had consented to such plan of reorganization; *provided, however*, that no reorganization shall affect the lien of secured creditors.

Segregation of
recent deposits
not effective after
bank turned back
to officers.

SEC. 6. After fifteen days after the affairs of a bank shall have been turned back to its Board of Directors by the conservator, either with or without a reorganization as provided in Section 5 hereof, the provisions of Section 4 of this act with respect to the segregation of deposits received while it is in the hands of the conservator, and with respect to the use of such deposits to liquidate the indebtedness of such bank, shall no longer be effective; *provided*, that before the conservator shall turn back the affairs of the bank to its Board of Directors, he shall cause to be published in a newspaper published in the city, town or county in which such bank is located, and if no newspaper is published in such city, town or county, in a newspaper to be selected by the Commissioner of Banks, a notice in form approved by the Commissioner of Banks, stating the date on which the affairs of the bank will be returned to its Board of Directors, and that the said provisions of Section 4 will not be effective after fifteen days after such date; and on the date of publication of such notice, the conservator shall immediately send to every person who is a depositor in such bank under Section 4 of this act, a copy of such notice by registered mail, addressing it to the last known address of such persons shown by the records of the bank; and the conservator shall send similar notice in like manner to every person making deposit in such bank under Section 4 of this act, after the date of such newspaper publication and before the time when the affairs of the bank are returned to its directors.

Publication of
notice of turning
bank back to
officers.

Notice by mail
to depositors.

Issuance of
preferred stock.

SEC. 7. Notwithstanding any other provision of this act or any other law, and notwithstanding any of the provisions of its Articles of Incorporation or by-laws, any bank may, with the approval of the Commissioner of Banks, and by vote of stockholders owning a majority of the stock of such bank, upon not less than two days' notice given by registered mail pursuant to action taken at a meeting of its Board of Directors (which may be held upon not less than one days' notice) issue preferred stock in such amount and with such par value as shall be approved by said Commissioner of Banks. A copy of the minutes of such directors' and stockholders' meetings, certified by the proper officer and under the corporate seal of the bank, and accompanied by the written approval of the Commissioner of Banks shall be immediately filed in the office of the Secretary of State, and when so filed, shall be deemed and treated as an amendment to the Articles of Incorporation of such bank.

Minutes as
amendment to
bank charter.

No issue of preferred stock shall be valid until the par value of all stock so issued shall have been paid for in full in cash or in such manner as may be specifically approved by the Commissioner of Banks.

Must be paid for in full.

SEC. 8. The holders of such preferred stock shall be entitled to cumulative dividends payable at a rate not exceeding six per centum per annum, but shall not be held individually responsible as such holders for any debts, contracts or engagements of such bank, and shall not be liable for assessments to restore impairments in the capital of such banks as now provided by law with reference to holders of common stock in banks. Notwithstanding any other provisions of law, the holders of such preferred stock shall have such voting rights and such stock shall be subject to retirement in such manner and on such terms and conditions as may be provided in the Articles of Incorporation or any amendment thereto, with the approval of the Commissioner of Banks.

Rights and liabilities of preferred stock.

No dividends shall be declared or paid on common stock until the cumulative dividends on the preferred stock shall have been paid in full; and if the bank is placed in liquidation, no payments shall be made to the holders of the common stock until the holders of the preferred stock shall have been paid in full the par value of such stock and all accumulated dividends. In the event the bank is placed in liquidation, the Commissioner of Banks shall, if necessary, levy an assessment under existing laws, upon the holders of common stock for the purpose of paying the par value of the preferred stock and accumulated dividends.

Preferred as to dividends.

SEC. 9. Wherever in existing banking law, the words "stock," "Stockholders," "capital" or "capital stock" are used, the same shall not be deemed to include preferred stock; *provided that* no bank issuing preferred stock under the provisions hereof, shall be permitted at any time to make loans upon such preferred stock.

Common stock assessable for paying off preferred.

Limitations of preferred stock.

Not to be used as collateral for loans.

SEC. 10. The conservator appointed pursuant to the provisions of this act shall be subject to the provisions of and to the penalties prescribed by Sections 220(a), 224(e) and 224(f), Consolidated Statutes, as amended.

Rights and liabilities of conservator.

SEC. 11. No power conferred in this act upon the Commissioner of Banks, when exercised, shall be deemed an act of possession for the purposes of liquidation; and whenever the Commissioner of Banks shall, with reference to any bank for which a conservator is appointed, deem that liquidation is necessary, he shall exercise the powers for the purposes of liquidation as provided in Section 218(c) as amended.

Naming of conservator not liquidation.

May become liquidating agent.

Right of appeal.

SEC. 12. That the provisions of Chapter 243, Public Laws of 1931, with reference to the right of appeal from actions taken by the Commissioner of Banks shall be applicable to actions taken by the Commissioner of Banks under the provisions of this act.

SEC. 13. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of March, A. D. 1933.

S.B. 348

CHAPTER 156

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES AS AMENDED, SO THAT THE MAY TERM OF THE SUPERIOR COURT OF WILSON COUNTY SHALL BE A GENERAL TERM.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended, as to
terms of Wilson
County Superior
Court.

SECTION 1. That Section 1443 of the Consolidated Statutes be amended as applied to Wilson County by striking out the words "the first week for criminal cases only and the second week for civil cases only," after the words, "the tenth Monday after the first Monday in March to continue for two weeks."

Applies only
for 1933.

SEC. 2. That this amendment shall apply only to the term of court which convenes the tenth Monday after the first Monday in March, 1933.

SEC. 3. That this Act shall be in force from and after the date of its ratification.

Ratified this the 16th day of March, A. D. 1933.

S.B. 259

CHAPTER 157

AN ACT TO AMEND SECTION 27 OF CHAPTER 51 OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN RELATIVE TO FOX HUNTING IN NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

Ch. 51, Public
Laws 1927,
amended.

SECTION 1. That Section 27 of Chapter 51, of the Public Laws of One Thousand Nine Hundred and Twenty-seven be amended by adding the following proviso to the end of said Section:

Hunting of
foxes permitted
in Northampton
County.

Provided, it shall be lawful for any person or persons, whether a resident or non-resident of the State of North Carolina, to hunt foxes with dogs without procuring a hunting license:

Provided, this amendment shall apply only to Northampton County.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1933.

H.B. 106 CHAPTER 158

AN ACT TO AMEND CHAPTER 52, SECTION 2532, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter fifty-two, section two thousand five hundred and thirty-two of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding after the word "Lenoir" in line twelve the words "and Cleveland" and by striking out the word "County" in said line and inserting in lieu thereof the word "Counties." C. S. 2532, amended, as to tolls of public millers in Cleveland County.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of March, A. D. 1933.

H.B. 335 CHAPTER 159

AN ACT TO AMEND SECTION 21, CHAPTER 4, PUBLIC LAWS OF 1921, AND SECTION 1, CHAPTER 121, PUBLIC LAWS OF 1925, AND TO REQUIRE A SURPLUS FUND IN LIEU OF DOUBLE LIABILITY OF STOCKHOLDERS IN BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 21, Chapter 4, Public Laws of 1921, and Section 1, Chapter 121, Public Laws of 1925, as amended, be and the same are hereby amended by changing the period at the end of the first sentence of each of said sections to a comma, and by adding at the end of the said sentences the following: "except as otherwise provided." Ch. 4, Public Laws 1921, and ch. 121, Public Laws 1925, amended.

SEC. 2. That the stockholders of any bank hereafter organized under the laws of the State of North Carolina shall pay in, in cash, a surplus fund in lieu of the additional liability imposed upon such stockholders by Section 21, Chapter 4, Public Laws of 1921 or Section 1, Chapter 121, Public Laws of New State banks to set up surplus fund in lieu of double assessment.

Investment.	1925, which surplus fund shall equal fifty per centum of its capital stock, and said bank shall from the funds then in its hands purchase bonds of the State of North Carolina or the United States of America equal in face value to fifty per centum of the par value of the capital stock of such bank, which bonds shall be deposited with a Federal Reserve Bank or other bank approved by the Commissioner of Banks for such purpose, and such bonds and all bonds substituted or exchanged therefor shall be held by the receiving bank for the sole benefit of the creditors of said depositing bank in case of liquidation. The Federal Reserve Bank or other bank shall issue its receipt therefor in the manner and form to be provided for by the Commissioner of Banks. The interest on the said bonds shall be invested in bonds of the State of North Carolina or the United States of America until the original investment and subsequent investments shall equal, in face value of such bonds, the total amount of the capital stock of such bank, after which time the interest on such bonds shall be paid to the bank.
Depositing with Federal Reserve or another bank.	Whenever any substitution or exchange is made in the bonds deposited, such substitution or exchange shall be of bonds of the State of North Carolina or the United States of America of equal par value.
Allocation of bond interest.	
Substitution and exchange.	
Existing banks may make same provision.	SEC. 3. That any bank organized and operating under the laws of the State of North Carolina upon the date of the ratification of this Act, may provide, in lieu of the additional or double liability of its stockholders provided in Section 21, Chapter 4, Public Laws of 1921 or Section 1, Chapter 121, Public Laws of 1925, a fund for the purpose of purchasing bonds of the State of North Carolina or of the United States of America for deposit as hereinbefore provided for new banks organized under the laws of the State of North Carolina in the following manner:
Procedure.	(a) Whenever the Commissioner of Banks shall certify that in his opinion its unimpaired capital and surplus funds equal one hundred and fifty per centum of the par value of its capital stock, the stockholders at a regular meeting or at a special meeting called for the purpose may, by a majority vote, approve such action.
Setting aside surplus on vote of stockholders.	(b) Notice of such action on the part of the stockholders shall be published in some newspaper published in the city or town where the bank is located or if no paper is published in the city or town, then in a newspaper published in the county or in a newspaper having general circulation in said county, once each week for a period of ninety days immediately following such action by the stockholders.
Publication of notice of such action.	

(c) Upon completion of the publication herein provided the Board of Directors may approve such action of the stockholders and thereupon file with the Commissioner of Banks certified copy of (1) the action of the stockholders, (2) the notice, (3) affidavit of publication, and (4) action of the Board of Directors.

Approval by Board of Directors and Commissioner of Banks.

(d) The Commissioner of Banks shall, having first determined that the financial condition of such bank will not be weakened by such action, issue his order to the Board of Directors of the bank, which shall be recorded in the office of the Clerk of the Superior Court of the county where the bank operates, authorizing such action and investment.

Investigation of bank's finances.

Order of approval.

Recording.

The investment, when made, shall be in like manner and for the same purposes as provided herein in the case of the organization of new banks, and shall be held and maintained as in such cases herein provided.

Investment.

SEC. 4. No new bank organized under the laws of the State of North Carolina shall be permitted to operate until it has complied with the provisions hereof. The stockholders of any bank organized and operating under the laws of the State of North Carolina upon the date of the ratification of this Act which shall fully comply with the provisions hereof, shall be by such full compliance relieved of the stockholders' additional or double liability imposed by Section 21, Chapter 4, Public Laws of 1921, or Section 1, Chapter 121, Public Laws of 1925. The compliance herewith shall be deemed to be complete upon the acceptance by the Commissioner of Banks of the receipt herein provided for.

Provisions mandatory on banks hereafter organized.

Double assessment displaced.

SEC. 5. That any advertisement, on the part of any bank now or hereafter to be organized and operating under the laws of the State of North Carolina, having reference to the surplus fund herein provided for, shall be subject to the approval and regulation of the Commissioner of Banks.

Supervision of Commissioner of Banks.

SEC. 6. This Act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of March, A. D. 1933.

S.B. 313

CHAPTER 160

AN ACT RELATING TO THE FEES FOR REGISTERING
FEDERAL CROP LIENS AND FEDERAL CHATTEL
MORTGAGES.*The General Assembly of North Carolina do enact:*Fees for recording
Federal crop liens
and chattel
mortgages.

SECTION 1. That the fee to be charged by the Clerk of the Superior Court for the probate of a Federal crop lien or a Federal chattel mortgage given to secure a seed and fertilizer loan from the United States Government shall be limited to twenty-five cents for each probate; and the fee of the Register of Deeds for registering said instrument shall be limited to fifty cents for each lien or chattel mortgage. *Provided* that this act shall not apply to Caswell or Richmond Counties.

Counties excepted.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 311

CHAPTER 161

AN ACT TO AMEND CHAPTER 86 OF THE PUBLIC LAWS
OF 1925 AND RELATING TO THE POWER OF ADMIN-
ISTRATORS, EXECUTORS AND COLLECTORS TO RE-
NEW OBLIGATIONS OF ESTATES.*The General Assembly of North Carolina do enact:*Ch. 86, Public
Laws 1925,
amended.

SECTION 1. That section one of chapter eighty-six of the Public Laws of one thousand nine hundred and twenty-five be and the same is hereby amended by adding at the end thereof and before the period at the end of said section the following:

Power of adminis-
trators, etc., of
estates to extend
obligations.

"Unless it shall be made to appear to the court that it is for the best interest of the estate that said time for final payment extend for a longer period than two years, then the court in its discretion may empower and authorize the administrator, executor or collector of said estate to renew the note, bond or other obligation for the payment of money, or any renewal or extension thereof by said administrator, executor or collector for such period as the court may deem best or for a period of time not exceeding two years."

Counties excepted.

SEC. 2. That this act shall not apply to Mecklenburg and Pamlico counties.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 377

CHAPTER 162

AN ACT TO AMEND CHAPTER 170, LAWS 1921, RELATING TO STANDARD WEIGHT PACKAGES OF HOMINY AND GRITS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 2 of Chapter 170, Public Laws of 1921, be amended by inserting after the words "one and one-half pounds" the words "two pounds," and after the words "ten pounds" the words "twenty-five pounds."

Ch. 170, Public Laws 1921, amended, as to standard weight of hominy and grits.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 425

CHAPTER 163

AN ACT TO AMEND CHAPTER 72, PUBLIC LAWS OF 1931, AMENDING SECTION 1659 OF THE CONSOLIDATED STATUTES, RELATIVE TO GROUNDS FOR ABSOLUTE DIVORCE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter seventy-two, Public Laws of one thousand nine hundred and thirty-one, amending section one thousand six hundred and fifty-nine of the Consolidated Statutes, be, and the same is hereby amended, by striking out the words, "and no children have been born to the marriage," in line six of said section one, so that the same shall read as follows: "Section 1. Marriages may be dissolved and the parties thereto divorced from the bonds of matrimony, on application of either party, if and when there has been a separation of husband and wife, either under deed of separation or otherwise, and they have lived separate and apart for two years, and the plaintiff in the suit for divorce has resided in the State for a period of one year."

Ch. 72, Public Laws 1931, and C. S. 1659, amended.

Two-year separation grounds for absolute divorce.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 693

CHAPTER 164

AN ACT TO AMEND CONSOLIDATED STATUTE NO. 6055, SUB-SECTION (a26) AND CONSOLIDATED STATUTE NO. 6055, SUB-SECTION (a27) AS APPLICABLE TO HOLDING GENERAL ELECTIONS IN BRUNSWICK COUNTY.

The General Assembly of North Carolina do enact:

C. S. 6055,
amended, exempt-
ing Brunswick
County.

SECTION 1. That Consolidated Statute No. 6055, Sub-Section (a26) be amended by exempting Brunswick County from the said act, and that none of the said act shall apply to Brunswick County.

Same.

SEC. 2. That Consolidated Statute No. 6055, Sub-Section (a27) be amended by exempting Brunswick County from the said act, and that none of the said act shall apply to Brunswick County.

Marking ballots
in elections for
those asking aid.

SEC. 3. That in lieu of Consolidated Statute No. 6055 Sub-Sections (a26) and (a27) the following be enacted: That the Registrars of the several precincts of Brunswick County may in their discretion require an elector applying for assistance in marking his or her ballots, to take an oath or affirmation that he or she is unable to read or write or by infirmity, or any other good reason is unable to mark his or her ballots, said oath or affirmation being satisfactorily made; then and in that event, the said Registrar may assist the elector in the preparation of his or her ballots, or the Registrar may in his discretion designate one of the poll holders to assist the elector in preparing his or her ballots.

Clerks and
assistants to
Registrar.

SEC. 4. That the Registrar may appoint as many clerks or assistants as said Registrar may deem necessary for holding said election, not to exceed one such clerk or assistant for each one hundred and fifty qualified electors in the precinct, such clerk or assistants to do such work as may be designated by the Registrar except that said clerk or assistant shall not be allowed in the booth with a voter or in any way give any assistance in preparing a ballot for an elector.

Conflicting laws
repealed.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 525

CHAPTER 165

AN ACT TO AMEND CHAPTER 97 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME 2, AND CHAPTER 164 OF THE PUBLIC LAWS OF 1929 SO AS TO MAKE THE ADMINISTRATION OF THE ELECTION LAWS MORE ECONOMICAL AND MORE EFFICIENT.

The General Assembly of North Carolina do enact:

SECTION 1. That Section five thousand nine hundred thirteen of the Consolidated Statutes, Article 1, Chapter ninety-seven, be amended and rewritten so that it shall hereafter read as follows:

C. S. 5913,
amended.

C. S. 5913. *Political party defined: creation of new party.*
A political party within the meaning of the election laws of this State shall be any group of voters which, at the last preceding general State election, polled for its candidate for Governor, or for presidential electors, in the State at least three per cent of the entire vote cast therein for Governor, or for presidential electors; or any group of voters which shall have filed with the State Board of Elections, at least ninety days before a general State election, a petition signed by ten thousand qualified voters, declaring their intention of organizing a State political party, the name of which shall be stated in the petition together with the name and address of the State chairman thereof, and also declaring their intention of participating in the next succeeding election. No such group of electors shall assume a name or designation which shall be so similar, in the opinion of the State Board of Elections, to that of an existing political party, as to confuse or mislead the voters at an election. When any new political party has qualified for participation in an election as herein required, and has furnished to the State Board of Elections the names of such of its nominees as is desired to be printed on the official ballots by the first day of September prior to the election, it shall be the duty of the State Board of Elections to cause to be printed on the official ballots furnished by it to the counties the names of such nominees. When any political party fails to cast three per cent of the total vote cast at an election for Governor, or for presidential electors, it shall cease to be a political party within the meaning of this act; and that Article three, Sections five thousand nine hundred and twenty-one, five thousand nine hundred and twenty-two and five thousand nine hundred and twenty-three, of the Consolidated Statutes be rewritten so that hereafter said sections shall read as follows:

Political party
defined.

Petition.

Contents.

Qualification of
new party.

Required percent-
age of votes.

ARTICLE 3. STATE BOARD OF ELECTIONS

C. S. 5921,
amended.
State Board of
Elections.

Term of office.

Appointment by
Governor.

Terms of present
members.

C. S. 5922,
amended.

Meetings.

Oath of office.

Officers.

Calling meetings.

Adjournment for
quorum.

Vacancies.

Pay of members.

Expenses.

C. S. 5921. *State Board of Elections; appointment; term of office.* There shall be a State Board of Elections, consisting of five electors, whose terms of office shall begin on the first day of January, nineteen hundred and thirty-four, and continue for four years and until their successors are appointed and qualified. The Governor shall appoint the members of this Board and likewise shall appoint their successors every four years at the expiration of each four-year term. Not more than three members of said Board shall be of the same political party. The terms of the present members and officers of said Board shall continue until January first, nineteen hundred and thirty-four, or until their successors are appointed and qualified.

C. S. 5922. *Meetings of Board; vacancies; pay.* The State Board of Elections shall meet in Raleigh whenever the Chairman of said Board shall call such meetings as may be necessary to discharge the duties and functions imposed upon said Board by this Chapter at such times and places as he may appoint. At the first meeting held after the appointment of members for a new term, the members shall take the oath of office and the Board shall then organize by electing one of its members Chairman and another Secretary of said Board.

The Chairman of the State Board of Elections shall call a meeting of the Board upon the application in writing of any two members thereof, or if there be no Chairman, or if the Chairman does not call such meeting, any three members of said Board shall have power to call a meeting of the Board and any duties imposed or power conferred by this chapter may be performed or exercised at such meeting, although the time for performing or exercising the same prescribed by this chapter may have expired; and if at any meeting any member of said Board shall fail to attend, and by reason thereof there is a failure of a quorum, the members attending shall adjourn from day to day, for not more than three days, at the end of which time, if there should be no quorum, the Governor may remove the members so failing to attend summarily and appoint their successors.

Any vacancy occurring in the said Board shall be filled by the Governor, and the person so appointed shall fill the unexpired term.

The members of the Board shall receive in full compensation for their services four dollars per day for the time they are actually engaged in the discharge of their duties, together with their actual traveling expenses, and such other expenses as are necessary and incidental to the discharge of the duties imposed by this chapter.

- C. S. 5923. *Duties of the State Board of Elections.* It shall be the duty of the State Board of Elections:
1. To appoint, in the manner provided by law, all members of the County Boards of Elections, and to advise such members of such Boards as to the proper methods of conducting primaries and elections. C. S. 5923, amended, as to duties of Board.
As to County Boards.
 2. To prepare rules, regulations and instructions for the conduct of primaries and elections. Rules, etc.
 3. To publish and furnish to the County Boards of Elections and other election officials, from time to time, a sufficient number of indexed copies of all election laws then in force. Distribution of election laws.
 4. To publish, issue and distribute such explanatory pamphlets as in the opinion of the Board should be issued to the electorate. Pamphlets.
 5. To furnish to the County Boards of Elections such registration and poll books, cards, blanks, instructions and forms as may be necessary for the registration of voters and holding elections in the respective counties. Books and forms.
 6. To determine, in the manner provided by law, the forms of ballots, the forms of all blanks, instructions, poll books, tally sheets, abstract and return forms, and certificates of elections to be used in primaries and elections. Forms determined.
 7. To prepare, print and distribute to the County Boards of Elections all ballots for use in any primary or election held in the State which the law provides shall be printed and furnished by the State to the counties, and to instruct the County Boards of Elections as to the printing of their county and local ballots. Ballots.
 8. To certify to the several County Boards of Elections the names of such candidates for district offices who are required to file notice of candidacy with the State Board of Elections, but whose names are required to be printed on the County ballots. Certifying candidates.
 9. To require such reports from the several County Boards and election officers as are provided by law, or as may be deemed necessary. Reports from counties.
 10. To compel the observance, by election officers in the counties, of the requirements of the election laws, and the State Board of Elections shall have the right to hear and act on complaints arising by petition or otherwise, on the failure or neglect of a county board of elections to comply with any part of the election laws pertaining to their duties thereunder. And the State Board of Elections shall have power to remove any member of a county board of elections for neglect or failure in his duties and to appoint a successor. Enforcing election laws.

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| Investigations. | 11. To investigate when necessary or advisable, the administration of election laws, frauds and irregularities in elections in any county, and to report violations of the election laws to the Attorney General or Solicitor of the district for further investigation and prosecution. |
| Tabulating returns. | 12. To tabulate the primary and election returns and to declare the results of same, and to prepare abstracts of the votes cast in each county in the State for such offices as is provided by law shall be tabulated by the State Board of Elections. |
| Minute Book. | 13. To keep a Minute Book showing a record of all proceedings and findings at each meeting of the State Board of Elections, which book shall be kept in the office of the State Board of Elections. |
| Recommendations. | 14. To make such recommendations to the Governor and Legislature relative to the conduct and administration of the primaries and the elections in the State as it may deem advisable. |
| General supervision. | 15. To have the general supervision over the primaries and elections in the State and it shall have the authority to make such reasonable rules and regulations with respect to the conduct of primaries and elections as it may deem advisable, <i>provided</i> same shall not conflict with any provisions of the law. |

Judicial powers. In the performance of these enumerated duties, the Chairman of the State Board of Elections shall have the power to administer oaths, issue subpoenas, summon witnesses, compel the production of papers, books, records and other evidence; and to fix the time and place for hearing any matter relating to the administration and the enforcement of the election laws: *Provided, however*, the place of hearing shall be had in the county where the irregularities are alleged to have been committed.

Certain laws rewritten. SEC. 2. That C. S. Sections five thousand nine hundred and twenty-four to five thousand nine hundred and thirty-five inclusive, of Article four, chapter ninety-seven of the Election Laws, be repealed and that Article four shall be rewritten so that it shall hereafter read as follows:

ARTICLE 4. COUNTY BOARDS OF ELECTIONS

C. S. 5924, amended. C. S. 5924. *County Boards of Elections; appointments; term of office and qualifications.*

County Boards of elections. There shall be in every county in the State a County Board of Elections to consist of three persons of good moral character, who are electors in the county in which they are to act, who shall be appointed by the State Board of Elections on the

Appointment.

tenth Saturday preceding each primary election, and whose terms of office shall continue for two years from the time of their appointment and until their successors are appointed and qualified. Not more than two members of the County Board of Elections shall belong to the same political party, and the State Chairman of each political party shall have the right to recommend three electors in each county for such offices, and it shall be the duty of the State Board of Elections to appoint said county Board from the names thus recommended; *Provided*, that said Chairman shall recommend such persons on or before the tenth Saturday before a primary election is to be held.

No person shall serve as a member of the County Board of Elections who holds any elective public office or who is a candidate for any office in the primary or election.

C. S. 5925. *Meetings of County Elections Boards; vacancies; pay.*

The County Board of Elections in each county in the State shall meet in their respective counties at the courthouse at noon on the seventh Saturday before each primary election, and a majority being present, they shall take the oath of office and shall then organize by electing one of its members Chairman and another member Secretary, and it may meet at such other times and places as the Chairman of said Board, or any two members thereof may direct, for the performance of such duties as required by law.

Vacancies in the membership of the County Boards of Elections shall be filled by the State Board of Elections and the persons so appointed shall fill the unexpired term.

The members of the County Board of Elections shall receive in full compensation for their services three dollars per day for the time they are actually engaged in the discharge of their duties, together with such other expenses as are necessary and incidental to the discharge of their duties.

C. S. 5926. *Removal of member of County Board of Elections.*

The State Board of Elections shall have the power to remove from office any member of the County Board of Elections for incompetency, failure of duty, fraud, or for any other satisfactory cause. When any member of the County Board shall be removed by the State Board, the vacancy occurring shall be filled by the State Board of Elections; a vacancy occurring in the County Board of Elections for any other cause than removal by the State Board of Elections may be filled by either the Board or by the Chairman of the State Board of Elections, but the person so appointed shall be of the same political party as his predecessor.

Terms.

Qualifications.

C. S. 5925,
amended.Meetings of
County Boards.

Oath of office.

Organization.

Vacancy
appointments.

Pay of members.

Expenses.

C. S. 5926,
amended.Removal of
members of
County Boards.

Filling vacancies.

C. S. 5927,
amended.

Duties of County
Boards as to:

C. S. 5927. *Duties of County Boards of Elections.*

The Boards of Elections within their respective jurisdictions by a majority vote shall exercise, in the manner herein provided, all powers granted to such Boards in this act, and shall perform all the duties imposed by law which shall include the following:

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| Precincts. | 1. To establish, define, provide, rearrange and combine election precincts. |
| Registration. | 2. To fix and provide the places for registration, when required, and for holding primaries and elections. |
| Equipment. | 3. To provide for the purchase, preservation and maintenance of booths, ballot boxes, books, maps, flags, blanks, cards of instructions, and other forms, papers and equipment as may be used in registration, nominations and elections. |
| Election officials. | 4. To appoint and remove its clerk, assistant clerks, and employees, and all registrars, judges, clerks and other officers of elections, and to fill vacancies, and to designate the ward or district and precinct in which each shall serve. |
| Rules. | 5. To make and issue such rules, regulations and instructions, not inconsistent with law, or the rules established by the State Board of Elections as they may deem necessary for the guidance of election officers and voters. |
| Ballots. | 6. To advertise and contract for the printing of ballots, and other supplies used in registrations and elections. |
| Notices. | 7. To provide for the issuance of all notices, advertisements, and publications concerning elections required by law. |
| Delivery of ballots, etc. | 8. To provide for the delivery of ballots, poll books and other required papers and materials to the polling places. |
| Supplies. | 9. To cause the polling places to be suitably provided with stalls and other supplies required by law. |
| Investigations. | 10. To investigate irregularities, non-performance of duties, or violations of laws by election officers and other persons; to administer oaths, issue subpoenas, summon witnesses, and compel the production of books, papers, records, and other evidence in connection with any such investigation; and to report the facts to the prosecuting attorney. |
| Petitions. | 11. To review, examine and certify the sufficiency and validity of petitions and nomination papers. |
| Returns. | 12. To receive the returns of primaries and elections, canvass the returns, make abstracts thereof and transmit such abstracts to the proper authorities provided by law. |
| Certificates of election. | 13. To issue certificates of election to county officers and members of the General Assembly, except State Senators in districts composed of more than one county. |

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|---|---------------|
| 14. To keep Minute Book of proceedings of Board. | Minute Book. |
| 15. To prepare and submit to the proper appropriating officers a budget estimating the cost of elections for the ensuing fiscal year. | Budget. |
| 16. To perform such other duties as may be prescribed by law or the rules of the State Board of Elections. | Other duties. |

SEC. 3. That Article five of chapter ninety-seven of the Election Laws be re-entitled "Precinct Election Officers, and Election Precincts" and shall be rewritten to read as follows:

ARTICLE 5. PRECINCT ELECTION OFFICERS AND
ELECTION PRECINCTS

Precinct officials.

C. S. 5928. *Appointment of Registrars and Judges of Elections; qualifications.*

C. S. 5928,
amended.

The County Boards of Elections, at the first meeting herein provided to be held on the seventh Saturday before each primary election, shall select one person of good repute who shall act as Registrar and two other persons of good repute who shall act as Judges of Election for each election precinct in the respective counties for both the ensuing primary and general election, whose terms of office shall continue for two years from the time of their appointment, or until their successors are appointed and qualified, and who shall conduct the primaries and elections within their respective precincts. Each Registrar and Judge of Election so appointed shall be able to read and write and they shall be residents of the precincts for which they are appointed. The Chairman of each political party in each county shall have the right to recommend from three to five electors in each precinct, who are residents of the precinct, and who shall be of good moral character and able to read and write, for appointment as Registrar and for Judges of Election in each precinct, and such appointments may be made from such names so recommended; *Provided*, such recommendations are made by the seventh Saturday before each primary election; *Provided, further*, that in any primary, when only one political party participates in such primary then all of the precinct officials selected for holding such primary shall be chosen only from such political party so participating. In a primary, where more than one political party participates, and in the general election, not more than one Judge of Election in each precinct shall be of the same political party with that of the Registrar. The County Boards of Elections shall also have the right to appoint assistants for such precincts where there are more than three hundred registered voters when deemed advisable. No person holding any office or place of trust or profit under the government of the United States,

Appointment of
precinct registrars
and judges.

Terms of office.

Qualifications.

Recommended
candidates.

Representation of
parties.

Assistants.

Disqualifications.

or of the State of North Carolina, or any political sub-division thereof, except Justices of the Peace, shall be eligible to appointment as an election official. No person who is a candidate shall be eligible to serve as a Registrar or Judge or assistant.

Oath of office.

The Registrars, Judges and assistants shall, before entering upon their duties, have the oath of office administered to them by some officer authorized to administer oaths.

C. S. 5929,
amended.

C. S. 5929. *Names of precinct officers published by Board.*

Names of precinct
officials published.

The County Board of Elections shall, immediately after the appointment of the Registrars and Judges of Elections as herein provided, publish the names of the persons so appointed, at the courthouse door of said county, and shall notify each person appointed of his or her appointment, either by letter or by having a notice to be served upon said persons by the Sheriff.

C. S. 5930,
amended.

C. S. 5930. *Vacancies in precinct offices; how filled.*

Vacancy
appointments.

If any Registrar or Judge of Election shall fail to perform the duties of his office, and for that, or for any other cause be removed from office, or shall die or resign, or if there shall for any other cause be a vacancy in said office, the Chairman of the County Board of Elections may appoint another in his place, of the same political party, and have such person or persons notified of the appointment. If any person appointed Judge of Election shall fail to attend at the polls at the hour of opening the same, the Registrar of the township, ward or precinct shall appoint some suitable elector of the same political party as the Judge failing to attend, if practicable, to act in his stead, who shall be by him sworn before acting. If the Registrar shall fail to appear at the polls, then the Judges of Election may appoint another to act as Registrar, who shall also be sworn before acting.

C. S. 5931,
amended.

C. S. 5931. *Removal of precinct officers; reasons for.*

Removal of
precinct officials.

The County Board of Elections shall have power to remove any Registrar or Judge of Elections appointed by it for incompetency, failure to discharge the duties of office, failure to qualify within the time prescribed by law, fraud or for any other satisfactory cause.

C. S. 5932,
amended.

C. S. 5932. *Compensation of precinct officers.*

Compensation.

Judges of Elections and assistants shall each receive for their services on the day of a primary or election the sum of two dollars. The Registrar shall receive the sum of two dollars per day for his services on the day of a primary or election, and shall also receive the sum of two dollars per day for each Saturday during the period of registration that he attends at the polling place for the purpose of registering voters, and

Extra pay of
Registrar.

said Registrars shall receive no other compensation whatsoever. Any person sworn in to act as Registrar or Judge of Election shall receive the same compensation as the Registrar and Judge: *Provided*, that markers appointed for assisting voters in marking their ballots shall not receive any compensation therefor.

Markers receive
no pay.

C. S. 5933. *Duties of Registrars and Judges of Election.*

C. S. 5933,
amended.

The Registrars and Judges of Election shall perform such duties as is provided by law, which duties shall consist of:

Duties of precinct
officials.

1. The fair and impartial conduct of the primaries and elections within their respective precincts on the day of election.

Conduct of
elections.

2. The enforcement of peace and good order in and about the place of registration and voting. They shall especially keep the place of access of the electors to the polling place open and unobstructed, prevent and stop improper practices or attempts to obstruct, intimidate or interfere with any elector in registering or voting. They shall protect challengers and witnesses against molestation and violence in the performance of their duties, and may eject from the polling place any such challenger or witness for violation of any provisions of the election laws. They shall prevent riots, violence, tumult or disorder. In the discharge of these duties they may call upon the sheriff, police, or other peace officers to aid them in enforcing the law. They may order the arrest of any person violating any provision of the election law, but such arrest shall not prevent such person from registering or voting if he is entitled so to do. The sheriff, all constables, police officers and other officers of the peace, shall immediately obey and aid in the enforcement of any lawful order made by the precinct election officials in the enforcement of the election laws.

Keeping peace.

Enforcing law.

Ordering arrests.

3. The Registrar shall have in his charge the actual registration of voters within his precinct and shall attend the polling place on the days required for the registration of new voters and for hearing challenges, but in the performance of these duties the Registrar shall be subject to the observance of such reasonable rules and regulations as the County Board of Elections may prescribe not inconsistent with the law.

Registration.

4. The Registrar shall have charge of the registration book on the day of election or primary for passing on the registration of voters who present themselves at the polls for the purpose of voting.

Same.

- Poll book. 5. One of the judges of election shall keep a poll book in which shall be entered the name of every person who shall vote in the primary or election. The poll and registration books shall be signed by the Registrar and Judges of Election at the close of any primary or election and filed with the Clerk of the Superior Court.
- Challenges. 6. The Registrars and Judges shall hear challenges on the right of electors to vote as provided by law.
- Returns. 7. The Registrars and Judges shall count the votes cast in their precinct and make such return of same as is required by law.
- Accounting. 8. The precinct officers shall make such an accounting to the Chairman of the County Board of Elections for ballots and for election supplies as required by law.
- C. S. 5934, amended. C. S. 5934. *Election precincts established or altered.*
- Establishing precincts. The County Board of Elections may, in their respective counties, adopt the present election precincts, or they may establish new precincts, but the election precincts and polling places as now fixed in each county shall remain as they now are until altered. In the case of the alteration of the election precincts or polling places therein, they shall give twenty days' notice thereof, prior to the beginning of the registration period, in some public journal, or in lieu thereof, in three public places in such county, and at the courthouse door. And the County Board of Elections shall have power from time to time, after dividing their counties into election precincts, to establish, alter, discontinue, or create such new election precincts in their respective counties as they may deem expedient, giving twenty days' notice thereof, prior to the beginning of registration period, by advertising in some public journal, or in lieu thereof, in three public places in such county, and at the courthouse door. If any polling place is changed in any precinct, like advertisement of such change shall be given. And there shall be at least one polling place in every township, conveniently located for a majority of the voters.
- Notice of changes. C. S. 5935. *New registration of voters or revision of registration books; how made.*
- Creating new precincts. The County Board of Elections shall have power from time to time to order a revision of the registration book of any precinct in any township and to order a new registration for any precinct; and if and when a new registration is ordered, notice shall be given as hereinbefore provided for the alteration of an election precinct or polling place: *Provided, however,* when a new registration or revision is ordered as herein provided for, the names of all persons who have been registered
- Notice of.

under the absentee voters' law shall remain upon the registration books unless the said persons so registered have died or otherwise become disqualified electors. The several County Boards of Elections shall have power to revise the registration books of any precinct and may require them to be purged of illegal or disqualified voters, after notice to such voters as herein directed. When an order for revision is made by said County Board of Elections, it shall be directed to the Registrar and Judges of Election of the precinct to which it relates, directing said officials to meet at the polling place on the first Saturday for the registration of voters, before any primary or general election, and to prepare from the registration books a list of the names of registered voters, with their names and addresses as appearing on the registration books, who are, in the opinion of said precinct officials, dead or disqualified by removal from said precinct or county for the length of time prescribed by law to be disqualified to vote in that particular precinct. When such list is prepared it shall, within forty-eight hours, be delivered to the Chairman of the County Board of Elections, who shall cause to be mailed to each of the names on said list, at his or her address as shown on said list, a notice requiring such person to appear at the polling place for the precinct in which they are registered, on the Saturday prescribed for hearing challenges, and show that they are legally entitled to vote in that particular precinct, or in lieu of a personal appearance at the precinct on the day named for hearing challenges, such person may furnish such satisfactory evidence by mail or otherwise, that he or she is qualified to vote in said precinct. Upon failure of such person to make such personal appearance on challenge day, or upon failure of such person to offer satisfactory evidence that he or she is qualified and entitled to vote in said precinct in the approaching primary or general election, their names shall be stricken off the registration book. After due investigation, such precinct officers shall strike from the registration book the names of all such persons found by them to be dead or disqualified to vote by removal from the precinct for such time as prescribed by law shall disqualify them from voting in such precinct.

Retention of
absentee voters.

Revision of books.

List of ineligible.

Notice to voters
to be dropped.

Striking off names.

However, in the event that any person, whose name has been removed from the registration book by said County Board of Elections as having been disqualified to vote in that precinct, should appear at the polling place on election day and give satisfactory evidence to the Registrar and Judges that he had never received any notice by mail or otherwise of his name being placed among the list of disqualified voters in that precinct, and can satisfy said officials that he is qualified to vote

Voter may appear
on election day
and qualify.

in that precinct, then such person's name shall be placed back on the registration book and he shall be allowed to vote in said precinct as before.

C. S. 5937,
amended.

SEC. 4. That Article five of chapter ninety-seven, of the Election Laws, entitled "Qualification of Voters" be renumbered as Article six, and that C. S. five thousand nine hundred and thirty-seven in said Article on "Qualification of Electors" be amended by adding a new paragraph at the end thereof as follows:

Qualifications of
voters.

All Registrars and Judges of Elections, in determining the residence of a person offering to register or vote, shall be governed by the following rules, so far as they may apply:

Residence.

a. That place shall be considered the residence of a person in which his habitation is fixed, and to which, whenever he is absent, he has the intention of returning.

Temporary
absence.

b. A person shall not be considered to have lost his residence who leaves his home and goes into another State or County of this State, for temporary purposes only, with the intention of returning.

Removal to
another county
temporarily.

c. A person shall not be considered to have gained a residence in any county of this State, into which he comes for temporary purposes only, without the intention of making such county his permanent place of abode.

Married couples.

d. The place where the family of a married man or woman resides shall be considered and held to be his or her place of residence; except that where the husband and wife have separated and live apart, the place where he or she resides the length of time required by the provisions of this act to entitle a person to vote, shall be considered and held to be his or her residence.

Permanent
removal.

e. If a person remove to another State or County within this State, with the intention of making such State or county his permanent residence, he shall be considered to have lost his residence in the State or county from which he has removed.

Removal for
indefinite periods.

f. If a person remove to another State or county within this State, with the intention of remaining there an indefinite time and making such State or county his place of residence, he shall be considered to have lost his place of residence in this State or county from which he has removed, notwithstanding, he may entertain an intention to return at some future time.

School teachers.

g. School teachers who remove to a county for the purpose only of teaching in the schools of that county temporarily and with the intention or expectation of returning to the

county of their parents or other relatives during the vacation period to live, and who do not have the intention of becoming residents of the county in which they have moved to teach, shall be considered residents of that county of their parents or other relatives for the purpose of voting.

- h. If a person remove to the District of Columbia, or other Federal territory, to engage in the government service, he shall not be considered to have lost his residence in this State during the period of such service, and the place where such person resided at the time of his removal shall be considered and held to be his place of residence. This rule shall also apply to employees of the State Government who remove from one county to another within the State, unless a contrary intention is shown by such employee.
- i. If a person goes into another State or county, and while there exercises the right of a citizen by voting in an election, he shall be considered to have lost his residence in this State or county.
- j. All questions of the right to vote shall, except as otherwise provided herein, be heard and determined by the Registrar and Judges of Election in the precinct where the question arose.

Federal territory.

Voting in another place.

Hearing on right to vote.

SEC. 5. That Article six of chapter ninety-seven of the Election Laws, entitled "Registration of Voters" be renumbered Article seven, and that Section five thousand nine hundred and forty of the Consolidated Statutes be amended by inserting after the period and before the word "the" in line six of said section, a sentence reading as follows: "If the applicant has removed from another precinct, ward or election district in the same city, town or township since his last registration, such applicant shall, before being allowed to register, present to the registrar a written certificate signed by the registrar of the precinct, ward or election district from which he has so removed, showing that the applicant's name has been removed from the registration book of such precinct, ward or election district, and that he is no longer a registered voter therein"; and that section five thousand nine hundred and forty-seven of the Consolidated Statutes be amended by substituting the words "fourth Saturday" for the words "fifth Saturday" in line three thereof.

C. S. 5940, amended.

Certificate for voter who has removed to another precinct.

C. S. 5947, amended.

SEC. 6. That Article seven, of chapter ninety-seven of the Election Laws, entitled "Permanent Registration" be renumbered Article eight.

Renumbering certain articles.

SEC. 7. That Article eight, of chapter ninety-seven of the Election Laws, entitled "Absent Electors" be renumbered Article nine, and that Article nine, of chapter ninety-seven, entitled "Judges of Election" be repealed.

C. S., ch. 97, art. 9, repealed.

SEC. 8. That Article twelve, of chapter ninety-seven of the Election Laws, be rewritten so that hereafter said Article twelve shall read as follows:

ARTICLE 12. COUNTING OF BALLOTS; PRECINCT RETURNS; CANVASS OF VOTES AND PREPARATION OF ABSTRACTS; CERTIFICATION OF RESULTS BY COUNTY BOARD OF ELECTIONS.

C. S. 5984,
amended.

C. S. 5984. *Proceedings when polls close; counting of ballots.*

Closing of polls.

At the time for closing the polls the Registrar shall announce that the polls are closed, but any qualified electors who are in the process of voting, or are in line within the voting enclosure waiting to vote, shall be allowed to vote before the polls close. After the polls are closed the Registrar shall then proceed to open one ballot box at a time for the purpose of counting the ballots in that box in the presence of all election officials, witnesses and watchers, if there are any present.

Opening one
ballot box at a
time.

Method of
counting ballots.

The counting of ballots shall be conducted as follows: One of the ballots shall be taken out of the ballot box by one of the Judges and opened in full view of all the judges and witnesses. If the Judges and Registrar all agree as to how the ballot shall be counted, one of them shall place it where it can be seen by any one present and shall read aloud distinctly the names of the candidates voted for and the vote on any issue submitted; and the tally-man shall tally the same directly on the tally sheets. In the event the Registrar and Judges cannot agree as to how the ballot shall be counted, such ballot shall not be counted, but shall be placed in an envelope and marked "Disputed Ballots" and returned to the County Board of Elections.

Tallying.

Disputed ballots.

Rejecting ballots.

No ballot shall be counted which is marked contrary to law, except that no ballot shall be rejected for any technical error unless it is impossible to determine the voter's choice.

Counting ballots
until completed.

The counting of ballots shall be continuous until completed. From the time the ballot box is opened and the count of votes begun, until the votes are counted and returns are made out, signed and certified as herein required, and given to the presiding Judge or Registrar for delivery to the County Board as required herein, the Registrar and Judges of Election in each precinct shall not separate, nor shall a Registrar or Judge leave the polling place except from unavoidable necessity. In case of illness or unavoidable necessity, the Board of Elections may substitute another qualified person for any precinct official so incapacitated.

Precinct officials
not to separate.

C. S. 5985. *How precinct returns are to be made and canvassed.* C. S. 5985, amended.

When the results of the counting of the ballots have been ascertained, such results shall be embodied in a duplicate statement to be prepared by the Registrar and Judges on forms provided by the County Board of Elections and certified to by said officers. One of the statements of the voting in the precinct shall be placed in a sealed envelope and delivered to the Registrar or Judge selected by them for the purpose of delivery to the County Board of Elections, at its meeting to be held on the second day after the election or primary. The other duplicate statement shall be mailed by one of the other precinct election officers to the chairman of the County Board of Elections immediately.

Results on duplicate statements.

Disposition.

The County Board of Elections shall meet on the second day next after every primary or election, at eleven o'clock A. M. of that day, at the courthouse of the county, for the purpose of canvassing the votes cast in the county and the preparation of the county abstracts. Any Registrar or Judge appointed to deliver the certified precinct returns who shall fail to deliver those returns at the meeting of the County Board of Elections by twelve o'clock A. M. on the day of such Board meeting shall be guilty of a misdemeanor, unless for illness or good cause shown for such failure. In the event any precinct returns have not been received by the County Board by twelve o'clock M. on the first day of its meeting, or if any returns are incomplete or defective, it shall have authority to dispatch an officer to the residence of such precinct officials for the purpose of securing the proper returns for such precinct.

Meeting of County Board for canvassing.

Failure to deliver returns made misdemeanor.

C. S. 5986. *County Board of Elections to canvass returns and declare results.* C. S. 5986, amended.

The County Board of Elections at their said meeting required to be held on the second day after every primary or election, in the presence of such electors as choose to attend, shall open the returns and canvass and judicially determine the results of the voting in the respective counties, stating the number of legal ballots cast in each precinct for each candidate, the name of each person voted for and the political party with which he affiliated, and the number of votes given to each person for each different office, and shall sign the same. The said County Board of Elections shall have the power and authority to judicially pass upon all facts relative to the election, and judicially determine and declare the result of the same. And they shall have power and authority to send for papers

County Board to declare result.

Judicial powers.

and persons and examine the same, and to pass upon the legality of any disputed ballots transmitted to them by any precinct officer.

C. S. 5987,
amended.

C. S. 5987. *What returns placed on same abstract.*

Contents of
abstracts.

The abstract of votes for each of the following classes of officers shall be made on a different sheet:

1. President and Vice-President.
2. Governor and all State officers; Justices of the Supreme Court; Judges of the Superior Court; and United States Senator.
3. Representatives in Congress.
4. Solicitor.
5. Senators and Representatives of the General Assembly.
6. County officers.
7. Township officers.

C. S. 5988,
amended.

C. S. 5988. *Preparation of original abstracts; where filed.*

Original abstracts.

When the canvass has been completed, the County Board of Elections shall prepare on forms furnished by the State original statements of the results showing:

National officers.

1. Upon a single sheet an abstract of votes for President and Vice-President of the United States, when a Presidential election is held.

State officers.

2. Upon another sheet an abstract of votes for Governor, and all State officers, Judges of the Supreme Court, Judges of the Superior Court and United States Senator.

Congressmen.

3. Upon another sheet an abstract of votes for Representatives to Congress.

Solicitor.

4. Upon another sheet an abstract of votes for Solicitor.

Legislators.

5. Upon another sheet an abstract of votes for State Senators and Representatives in the General Assembly.

County officers.

6. Upon another sheet an abstract of votes for County officers.

Township officers.

7. Upon another sheet an abstract of votes for Township officers for each township in the county.

Propositions.

8. Upon another sheet an abstract of votes for all constitutional amendments and propositions submitted to the people. Each of these abstracts shall be so prepared as to show the total number of votes cast for each candidate of each political party for each office in each precinct in the county.

Filing original
abstracts.

Each of these original abstracts shall be signed by the members of the County Board of Elections with their certificate as to their correctness, and each of the original abstracts together with the original precinct returns shall be filed with

the Clerk of the Superior Court to be recorded in the permanent file in his office.

C. S. 5989. *County Elections Board to prepare duplicate abstracts to be sent to State Board of Elections; penalty.*

C. S. 5989,
amended.

When the County Boards of Elections shall have completed the original abstracts, they shall also prepare separate duplicate abstracts for all offices for which the State Board of Elections is required to canvass the votes and declare the results, which shall include the following: For President and Vice-President; for State officers and United States Senator; for Representatives to Congress; for Solicitors; and for State Senators in Senatorial Districts composed of more than one county; and for amendments and propositions submitted.

Certification of
proper abstracts
to State Board.

When said duplicate abstracts shall have been prepared, the County Board of Elections shall sign an affidavit on each abstract that they are true and correct; then the Chairman of said Board shall mail said duplicate abstracts, within five days after the primary or election is held, to the Chairman of the State Board of Elections at Raleigh, so that said abstracts shall be received by the Chairman of the State Board of Elections within one week after the primary or election.

Affidavit.

The Chairman of the County Board of Elections, failing or neglecting to transmit said abstracts to the Chairman of the State Board of Elections within the time above prescribed shall be guilty of a misdemeanor and subject to a fine of one thousand dollars: *Provided*, that the penalty herein prescribed shall not apply where said aforesaid officer was prevented from performing the duties herein prescribed because of sickness or other unavoidable delay, but the burden of proof shall be on such officer to show that his failure to perform his said duties was due to sickness or unavoidable delay.

Failure to transmit
returns to State
Board made
misdemeanor.

Excuses.

C. S. 5990. *Clerk of Superior Court to send statement of votes to Secretary of State in general election.*

C. S. 5990,
amended.

In a general election, the Clerk of the Superior Court shall, within two days after the original abstracts are filed in his office by the County Board of Elections, certify under his official seal to the Secretary of State, upon blanks furnished to him by the State for that purpose, a statement of the votes cast in his county for all National, State and District officers, and for and against Constitutional Amendments and Propositions submitted to the people. The Clerk of Superior Court shall at the same time also certify under his official seal to the Secretary of State a list of all the persons voted for as members of the State Senate and House of Representatives and all county officers, together with the votes cast for each and their postoffice address.

Certificate of
Clerk Superior
Court to Secretary
of State.

Failure made
misdemeanor.

The Clerk of the Superior Court, failing or neglecting to transmit these returns to the Secretary of State within the time herein provided, shall be subject to a fine of five hundred dollars and be guilty of a misdemeanor: *Provided*, that the penalty herein prescribed shall not apply where said aforesaid officer was prevented from performing the duties herein prescribed because of sickness or other unavoidable delay, but the burden of proof shall be on such officer to show that his failure to perform his said duties was due to sickness or unavoidable delay.

Excuses.

C. S. 5991,
amended.

C. S. 5991. *Who declared elected by county board; proclamation of result.*

Proclamation of
results.

In the general election, the person having the greatest number of legal votes for a county or township office, or for the House of Representatives, or for the State Senate in a district composed of only one county, shall be declared elected by the County Board of Elections. But, if two or more county candidates, having the greatest number of votes, shall have an equal number the County Board of Elections shall determine which shall be elected.

When the County Board of Elections shall have completed the canvass, they shall judicially determine the result of the election in their county for all persons voted for, and proclaim the same at the courthouse door with the number of votes cast for each.

C. S. 5992,
amended.

C. S. 5992. *Chairman of County Board of Elections to furnish county officers certificate of election.*

Certificates of
election.

The Chairman of the County Board of Elections of each county shall furnish, within ten days, the member or members elected to the House of Representatives and the county officers, a certificate of election under his hand and seal. He shall also immediately notify all persons elected to the county offices to meet at the courthouse on the first Monday in the ensuing December to be qualified.

SEC. 9. That Article thirteen, of chapter ninety-seven of the Election Laws be rewritten so that hereafter same shall read as follows:

Article 13. Canvass of returns for higher offices and preparation of State Abstracts.

C. S. 5993,
amended.

C. S. 5993. *State Board of Elections to canvass returns for higher offices.*

State Board to
canvass for
higher offices.

The State Board of Elections shall constitute the legal canvassing board for the State of all National, State and District offices, including the office of State Senator in those districts consisting of more than one county. No member

of the State Board of Elections shall take part in canvassing the votes for any office for which he himself is a candidate.

C. S. 5994. *Meeting of State Board of Elections to canvass returns of the election.* C. S. 5994, amended.

The State Board of Elections shall meet in the city of Raleigh on the Tuesday following the third Monday after each general election held in this State under the provisions of this chapter, in the Hall of the House of Representatives, at eleven o'clock A. M. for the purpose of canvassing the votes cast in all the counties of the State for all National, State and District officers and to determine whom they ascertain and declare by the count to be elected to the respective offices, and shall prepare abstracts of same as hereinafter provided. At this meeting, the Board shall examine the county abstracts, if they shall have been received from all of the counties, and if all have not been they may adjourn, not exceeding ten days for the purpose of obtaining the abstracts and returns from the missing counties, and when they have all been received the Board shall proceed with the canvass, which shall be conducted publicly in the Hall of the House of Representatives. In obtaining the abstracts from the counties whose abstracts have not been received by the date of this meeting, the Board is authorized to obtain from the Clerk of the Superior Court or the County Board of Elections, at the expense of such counties, the original abstracts or returns, or if they have been forwarded, copies of them. The State Board of Elections shall be authorized to enforce the penalties provided by law for the failure of a Clerk of a Superior Court or a Chairman of the County Board of Elections to comply with the law in making their returns of an election.

Meeting of State Board to canvass returns.

Obtaining late abstracts from counties.

C. S. 5995. *Meeting of State Board of Elections to canvass returns of a special election for Congressmen.* C. S. 5995, amended.

In all cases of special elections ordered by the Governor to fill vacancies in the representation of the State in Congress as provided for in C. S. six thousand and seven, the State Board of Elections may meet as soon as the chairman of said Board shall have received returns from all of the counties entitled to vote in said special elections for the purpose of canvassing the returns of said special election and for preparing an abstract of same. It shall be the duty of the Chairman of the State Board of Elections to fix the day of meeting which shall not be later than ten days after such elections, and it shall be the duty of all returning officers to make their returns promptly so that the same may be received within the ten days.

Meeting to canvass return of special elections for Congressmen.

C. S. 5996,
amended.

C. S. 5996. *Board to prepare abstracts and declare results of elections.*

Abstracts prepared
by State Board.

The State Board of Elections, at the conclusion of its canvass of the general election, shall cause to be prepared the following abstracts:

National officers.

1. Upon a single sheet an abstract of votes for President and Vice-President of the United States when an election is held for same.

State officers.

2. Upon another sheet an abstract of votes for Governor and all State officers, Justices of the Supreme Court, Judges of the Superior Court, and United States Senators.

Congressmen.

3. Upon another sheet an abstract of votes for Representatives to Congress for the several Congressional Districts in the State.

Solicitor.

4. Upon another sheet an abstract of votes for Solicitor in the several judicial districts in the State.

State Senators.

5. Upon another sheet an abstract of votes for State Senators in the several Senatorial Districts in the State, where such districts are composed of more than one county.

Propositions.

6. Upon another sheet an abstract of votes for and against any Constitutional Amendments or Propositions submitted to the people.

Contents of
abstracts.

These abstracts so prepared by said Board shall state the number of legal ballots cast for each candidate, the names of all persons voted for, for what office they respectively receive the votes, the number of votes each receive, and whom said Board shall ascertain and judicially determine and declare by the count to be elected to the office. These abstracts shall be signed by the State Board of Elections in their official capacity and have the Great Seal of the State affixed thereto.

C. S. 5997,
amended.

C. S. 5997. *Results certified to the Secretary of State; certificate of election issued.*

Certification of
result to Secretary
of State.

After the State Board of Elections shall have ascertained the result of the election as hereinbefore provided, they shall cause the result to be certified to the Secretary of State, who shall prepare a certificate for each person elected, and shall sign the same, which certificate he shall deliver to the person elected, when he shall demand the same.

Filing original
abstracts.

The State Board of Elections shall also file with the Secretary of State the original abstracts prepared by it, also the original county abstracts to be filed in his office.

C. S. 5998. *Secretary of State to record abstracts.*

C. S. 5998,
amended.

The Secretary of State shall record the abstracts filed with him by the State Board of Elections in a book to be kept by him for recording the results of elections and to be called the Election Book, and shall also file the county abstracts.

Recording
abstracts in
Election Book.

SEC. 10. That C. S. five thousand nine hundred and ninety-nine, of Article fourteen, of chapter ninety-seven of the Election Laws be amended by striking out the words "State Board of Canvassers" in lines three and six thereof, and substituting in lieu thereof the words, "State Board of Elections."

C. S. 5999,
amended.

SEC. 11. That Article fifteen, of chapter ninety-seven of the Election Laws, be rewritten so that hereafter said article shall read as follows:

ARTICLE 15. ELECTION OF PRESIDENTIAL ELECTORS

C. S. 6009. *Conduct of presidential election.*

C. S. 6009,
amended.

The election of Presidential Electors shall be conducted and the returns made as nearly as may be directed in relation to the election of State officers, except as herein otherwise expressed.

Election of
Presidential
Electors.

C. S. 6010. *Arrangement of names of Presidential Electors.*

C. S. 6010,
amended.

The names of candidates for electors of President and Vice-President of any political party or group of petitioners, shall not be placed on the ballot, but shall after nomination be filed with the Secretary of State. In place of their names there shall be printed first on the ballot the names of the candidates for President and Vice-President, respectively, of each party or group of petitioners and they shall be arranged under the title of the office. A vote for such candidates shall be a vote for the electors of the party by which such candidates were named and whose names have been filed with the Secretary of State.

Names of Presi-
dential Electors
not to appear
on ballot.

Direct voting.

C. S. 6011. *How returns for President shall be made.*

C. S. 6011,
amended.

The County Board of Elections shall meet at the courthouse on the second day next after every election for President and Vice-President, and shall ascertain and determine the number of legal votes cast for the electors for President and Vice-President and shall prepare abstracts and make their returns to the State Board of Elections in the same manner as hereinbefore provided for State officers.

Making returns
on President.

C. S. 6012,
amended.

C. S. 6012. *Declaration and proclamation of results by State Board. Casting of State's votes for President and Vice-President.*

Canvassing presi-
dential returns.

The State Board of Elections shall canvass the returns for electors for President and Vice-President at the same time and place as hereinbefore required to be made for State officers, and an abstract for same shall be prepared and certified to the Secretary of State in the same manner.

Proclamation by
Governor.

The Secretary of State shall, under his hand and seal of his office, certify to the Governor the names of as many persons receiving the highest number of votes for electors of President and Vice-President of the United States as the State may be entitled to in the Electoral College. The Governor shall thereupon immediately issue his proclamation and cause the same to be published in such daily newspapers as may be published in the city of Raleigh, wherein he shall set forth the names of the persons duly elected as electors, and warn each of them to attend at the capitol in the city of Raleigh at noon on the second Monday of January next after his election, at which time the said electors shall meet, and in case of the absence or ineligibility of any elector chosen, or if the proper number of electors shall for any cause be deficient, those present shall forthwith elect from the citizens of the State so many persons as will supply the deficiency, and the persons so chosen shall be electors to vote for the President and Vice-President of the United States. And the Governor shall, on or before the second Monday of January, make out six lists of the names of the said persons so elected and appointed electors and cause the same to be delivered to them, as directed by the act of Congress.

Publication.

Meeting of
electors.

C. S. 6013,
amended.

C. S. 6013. *Penalty for Presidential Elector failing to attend and vote.*

Penalty on elector
failing to attend
meeting.

Each elector, with his own consent previously signified, failing to attend and vote for a President and Vice-President of the United States, at the time and place herein directed (except in case of sickness or other unavoidable accident), shall forfeit and pay to the State five hundred dollars, to be recovered by the Attorney-General in the Superior Court of Wake County.

SEC. 12. That C. S. six thousand and twenty-two of Article seventeen, of the Primary Election Laws be rewritten so that same shall hereafter read as follows:

C. S. 6022. *Notices and pledges of candidates; with whom filed.* C. S. 6022, amended.

Every candidate for selection as the nominee of any political party for the offices of Governor and all State officers, Justices of the Supreme Court, the Judges of the Superior Court, United States Senators, Members of Congress, and Solicitors to be voted for in any primary election shall file with and place in the possession of the State Board of Elections, by six o'clock P. M. on or before the seventh Saturday before such primary election is to be held, a notice and pledge in the following form, the blanks being properly filled in and the same signed by the candidate:

"I hereby file my notice as a candidate for the nomination as _____ in the Primary Election to be held on _____. I affiliate with the _____ party, and I hereby pledge myself to abide by the results of said Primary, and to support in the next General Election all candidates nominated by the _____ party."

Every candidate for selection as the nominee of any political party for the office of State Senator in a Primary Election, Member of the House of Representatives, and all county and township offices shall file with and place in the possession of the County Board of Elections of the county in which they reside by six o'clock P. M. on or before the fourth Saturday before such primary is to be held a like notice and pledge. And that Section six thousand twenty-three of the Consolidated Statutes be amended and rewritten so that same shall hereafter read as follows:

C. S. 6023. *Filing fees required of candidates in Primary.* C. S. 6023, amended.

At the time of filing a Notice of Candidacy for nomination for any Congressional or State office, including Judges of the Supreme and Superior Court and Solicitors, each candidate for such office shall pay to the State Board of Elections a filing fee of one per-cent of the annual salary of such office. At the time of filing a Notice of Candidacy for nomination for any legislative or county office, each candidate for such office shall pay to the County Board of Elections of the county of their residence a filing fee of one-half of one per cent of the annual salary of such office: *provided*, that candidates for nomination for the office of surveyor, coroner, county commissioners, members of the county board of education, and for any township office shall be required to pay to the County Board of Elections a filing fee of one dollar. All such filing fees so received by the State Board of Elections shall be paid into the treasury of the State, and

Notice and pledge of candidates.

Form of.

Same as for lesser offices.

C. S. 6023, amended.

Filing fee of higher offices.

For lesser offices.

Exceptions.

Disposition of fees.

all such filing fees received by the County Board of Elections shall be paid into the treasury of the County.

C. S. 6025,
repealed.

SEC. 13. That C. S. six thousand and twenty-five, of Article seventeen of the Primary Election Laws, is hereby repealed.

SEC. 14. That C. S. six thousand and twenty-six of Article seventeen, of the Primary Election Laws, be rewritten so that same shall hereafter read as follows:

C. S. 6026,
amended.

C. S. 6026. *Payment of expense for primary elections.*

Expenses of
State and local
elections.

The expense of printing and distributing the poll and registration books, blanks, ballots for those offices hereinafter provided to be furnished by the State, and the per diem and expenses of the State Board of Elections while engaged in the discharge of the duties herein imposed, shall be paid by the State; and the expenses of printing and distributing the ballots hereinafter provided to be furnished by the counties, and the per diem and expenses of the County Board of Elections, and the registrars and judges of election, while engaged in the discharge of the duties herein imposed, shall be paid by the counties, as is now provided by law to be paid for performing the duties imposed in connection with other elections.

C. S. 6030,
amended.

SEC. 15. That C. S. six thousand thirty of Article seventeen, of the Primary Law, be amended by striking out in lines three and four thereof the following: "to vote for his choice for the nomination for President of the United States by name, to be inserted in the ballot arranged therefor, and."

SEC. 16. That C. S. six thousand and thirty-seven of Article seventeen, of the Primary Law be rewritten so that hereafter same shall read as follows:

C. S. 6037,
amended.

C. S. 6037. *Primary ballots; provisions as to names of candidates printed thereon.*

Distribution of
primary ballots
for State offices.

It shall be the duty of the State Board of Elections to print and furnish to the counties for Primary Elections a sufficient number of official ballots for each political party having candidates to be voted for in the Primary within the time prescribed for in C. S. six thousand and twenty-eight, which official ballots shall have printed thereon the names of candidates for the United States Senate, for the National House of Representatives, and for Governor and for all other State offices, with the exception of the office of Solicitor and Judge of the Superior Court. All of these candidates, ballots for which are required to be furnished by the State, may be printed on one form of ballot or they may be printed on a number of forms of ballots as may be decided by the State Board of Elections.

It shall be the duty of the County Board of Elections to print and furnish to the voting precincts in the county for primary elections a sufficient number of official ballots for each political party having candidates to be voted for in the primary within the time prescribed in C. S. six thousand and twenty-eight, which official ballots shall have printed thereon the names of candidates for the following offices in the order in which they are named and shall be known as the "Official Primary Ballot for Judge Superior Court, Solicitor, State Senator and County and Township Offices" when candidates for all of said offices are participating in the primary within the county. Whenever there is no contest for any of the aforesaid offices, then such names will not appear on the county ballot. The County Board of Elections may print the Township ballot separate from the County ballot if it should so desire.

Ballots for
county offices.

The ballots to be printed by the counties shall be of such width, color, form and printed in such type and on such paper as the State Board of Elections may direct.

Specifications.

It shall be the duty of the Chairman of the State Board of Elections to certify to the Chairman of the County Board of Elections in each county, by the fourth Saturday before each primary election, the names of such candidates for the nomination for Judge of the Superior Court and solicitor as have filed the required notice and pledge and filing fee with the State Board of Elections and entitled to have their names placed on the official County ballot, and it shall be the duty of each County Chairman to acknowledge receipt within two days after the receipt of the letter of certification to the Chairman of the State Board of Elections so that the State Chairman will know that each candidate's name has been properly certified and received.

Certifying to
counties names of
certain candidates.

SEC. 17. That C. S. six thousand and forty, of Article seventeen of the Primary Law, be rewritten so that hereafter said section shall read as follows:

C. S. 6040. *Primaries for township and precinct officers.*

C. S. 6040,
amended.

The several County Boards of Elections shall provide for holding in their respective counties primary elections for the choice of candidates for the nomination for township and precinct officers, which primary elections shall be held at the same time and places as the primaries for County officers; *Provided*, that in the Counties exempt from the operation of the Primary Law for the nomination of County officers, Township officers may also be nominated in the same manner as county officers within such counties. The expenses

Primaries for
local offices.

Expense of.

for holding primaries for township officers shall be paid for by the counties.

C. S. 6052,
amended.

That Section 6052 of the C. S. be rewritten so that it shall hereafter read as follows:

C. S. 6052. *Political party defined for primary elections.*

Political party
defined for
primaries.

A Political party within the meaning of the primary law shall mean any political group of voters which, at the last preceding general election, polled at least three per cent of the total vote cast therein for such offices as are described in Section 5913 of the C. S. as amended.

C. S. 6054,
amended.

SEC. 18. That the first sentence of C. S. six thousand and fifty-four be amended and rewritten to read as follows:

Above article not
applicable to
certain counties.

This article on Primary Elections shall not apply to nominations for candidates for county offices, members of the House of Representatives, and for the State Senate when there exist agreements for rotation of candidates in senatorial districts of more than one county under C. S. six thousand and fourteen, and when there is but one county in a senatorial district, in the following counties, to-wit:

Contests over
primary results.

SEC. 19. All contests over the results of a primary election shall be determined according to the law applicable to similar contests over the results of a general election.

Ch. 164, Public
Laws 1929,
amended, Austra-
lian Ballot Act.

SEC. 20. That section 9 (a), of chapter one hundred and sixty-four of the Public Laws of nineteen hundred and twenty-nine, as amended, known as the Australian Ballot Act, be rewritten so that same shall hereafter read as follows:

Electors omitted
from presidential
ballot.

(a). On the official Presidential ballot, the names of candidates for electors of President and Vice-President of the United States of any political party or group of petitioners, shall not be placed on the ballot, but shall after nomination, be filed with the Secretary of State. In place of their names, there shall be printed first on the ballot the names, of the candidates for President and Vice-President of the United States respectively, of each such political party or group of petitioners, and they shall be arranged under the title of the offices. The party columns shall be separated by black ink lines. At the head of each party column shall be printed the party name in large type and below this a circle one-half inch in diameter, below this the names of the candidates for President and Vice-President in the order prescribed. Each party circle shall be surrounded by the following instructions plainly printed: "For a straight ticket, mark within this circle."

Candidates' names
appear.

Specifications.

Instructions.

Combining presi-
dential ballot
with another.

If the State Board of Elections, in its discretion, should combine the Presidential ballot with some other kind of ballots, such as the State, Senatorial, or Congressional ballots,

then in that event, there shall be printed at the left of the names of such candidates for President and Vice-President of each party or group, a single voting square large enough so that a voter, desiring to vote for candidates for other officers of another party, may vote for the candidates for President and Vice-President together in the one single square. When the Presidential ballot is combined with another ballot, instruction number two on the State ballot shall be included with the instructions given herein for the Presidential ballot.

On the face of the ballot, at the top, shall be printed in heavy black type the following instructions: Instructions set out.

1. To vote a straight ticket, make a cross (x) mark in the circle of the party you desire to vote for.
2. A vote for the names of candidates for President and Vice-President is a vote for the Electors of that party, the names of whom are on file with the Secretary of State.
3. If you tear or deface or wrongly mark this ballot, return it and get another.

On the bottom of the ballot shall be printed the following: Signature of Chairman.

“

Facsimile of signature of Chairman of State Board of Elections.”

SEC. 21. That sections 9 (aa) and (aaa), of chapter one hundred and sixty-four of the Public Laws of nineteen hundred and twenty-nine as amended, be amended by striking out next to the last sentence in each section thereof, which sentence reads as follows: “On the face of the ballot, at the top, shall be printed in heavy type the same instructions for voting as are hereinbefore provided to be printed on the official ballot for Presidential Electors,” and the following inserted in lieu thereof: “On the face of the ballot, at the top, shall be printed in heavy type the following instructions: Law again amended as to State ballots.

1. To vote a straight ticket, make a cross (x) mark in the circle of the party you desire to vote for.
2. If you tear or deface or wrongly mark this ballot, return it and get another.” Instructions set out.

And that Section 9(b) of Chapter 164 of the Public Laws of 1929, as amended, be amended by striking out the next to the last sentence thereof, which reads as follows: “On the top of the face of the ballot shall be printed the same instructions for voting as are hereinbefore provided to be printed on the official ballot for Presidential Electors,” and the following inserted in lieu thereof: “On the face of the Law again amended.

Instructions on other ballots.

ballot, at the top, shall be printed in heavy type, the following instructions:

1. To vote a straight party ticket, make a cross (x) mark in the circle of the party you desire to vote for.
2. To vote for some but not all the candidates of one party, make a cross (x) mark in the square at the left of the name of every candidate printed on the ballot for whom you wish to vote. If you mark any one candidate you must mark all for whom you wish to vote. A mark in the circle will not be counted if any one candidate on the ballot is marked.
3. If you tear or deface or wrongly mark this ballot, return it and get another.

On the bottom of the ballot shall be printed the following:

Signature of
Chairman.

Facsimile of signature of Chairman of State Board of
Elections.

The instructions hereby given for the State ballot shall be used when there are two or more State offices to be filled at an election, or when two or more kinds of ballots as herein given are printed on one ballot."

Law again
amended.

SEC. 22. That sections ten and eleven of chapter one hundred and sixty-four of the Public Laws of nineteen hundred and twenty-nine, be rewritten so that hereafter same shall read as follows:

Section 10. *Ballots for each precinct wrapped separately.*

Wrapping precinct
ballots separately.

All ballots for use in each precinct shall be wrapped in packages, each package to contain whatever number of ballots the Chairman of the County Board of Elections may deem advisable for the respective precincts in his own county, but each package shall have written or stamped thereon the number of ballots contained therein so the registrar will know how many ballots to account for in his precinct.

Section 11. *Number of ballots to be furnished polling places.*

Number of ballots
furnished.

There shall be provided for each voting place at which an election or primary is to be held such a number of ballots that there shall be at least one hundred and twenty-five ballots for every one hundred registered voters at each polling place, or an excess of ballots of twenty-five per cent over the registration at each precinct.

Law again
amended.

SEC. 23. That section twenty-eight, of chapter one hundred and sixty-four of the Public Laws of nineteen hundred

and twenty-nine as amended, be rewritten so that hereafter same shall read as follows:

Section 28. *Method of marking ballots; improperly marked ballots not counted; when.*

The voter shall observe the following rules in marking his ballot:

Rules and methods of marking ballots.

1. If the elector desires to vote a straight ticket, or in other words, for each and every candidate of one party for whatever office nominated, he shall, either—
 - (a) Make a cross mark in the circular space below the name of the party at the head of the ticket; or
 - (b) Make a cross mark on the left of and opposite the name of each and every candidate of such party in the blank space provided therefor.
2. If the elector desires to vote a mixed ticket or in other words for candidates of different parties, he shall:
 - (a) Omit making a cross mark in the circular space above the name of any party and make a cross mark in the blank space before the name of each candidate for whom he desires to vote on whatever ticket he may be.
3. If the elector desires to vote for a person whose name does not appear on the ticket, he can substitute the name by writing it in with a pencil or ink in the proper place, and making a cross (x) mark in the blank space at the left of the name so written in. When a name is written in on the official ballot, the new name so written in is to be treated like any other name on the ballot. No sticker is to be used.
4. If the elector marks more names than there are persons to be elected to an office, or, if for any reason, it is impossible to determine the voter's choice for an office to be filled, his ballot shall not be counted for such office but shall be returned as a blank vote for such office.
5. If a voter shall do any act extrinsic to the ballot itself, such as enclosing any paper or other article in the folded ballot, such ballot shall be void.
6. No ballot shall be rejected for any technical error which does not make it impossible to determine the voter's choice.
7. Every elector who does not vote a ballot delivered by the election officer shall, before leaving the polling place, return such ballot to such officer.

Straight ticket.

Mixed ticket.

Writing in candidates.

Throwing out ballots.

Void ballots.

Limiting rejection of ballots.

Return of unvoted ballots.

Check marks.

8. A cross (x) mark shall consist of any straight line crossing any other straight line at an angle within a voting circle or square. A voter may designate his choice of candidate by the cross (x) mark or by a check mark, or any other clear indicative mark. Any ballot which is defaced or torn by the voter shall be void.

Torn ballots void.

Law again amended.

SEC. 24. That Section 26 of Chapter 164 of the Public Laws of 1929 be amended by striking off of the end of said section the words "and approved by a majority of the election officials," and that Section 35 of Chapter 164 of the Public Laws of 1929 be amended and rewritten so that same shall hereafter read as follows:

Assistants at polls; when allowed and amount to be paid.

Poll clerks and assistants.

The County Board of Elections may appoint one clerk or assistant at any precinct in the county which has as many as five hundred qualified registered voters on the registration books in such precinct, and one additional such clerk or assistant for each additional five hundred qualified registered voters at such precinct. No other clerk or assistant shall be appointed for any precinct except as herein set out. Such assistants and clerks shall, in all cases, be qualified voters of the ward, or precinct, for which they are appointed, and they shall be paid the same compensation as is provided by law for the judges of election to be paid.

Compensation.

Intimidation of voters by State or local officers made misdemeanor.

SEC. 25. That it shall be unlawful for any person holding any office, position, or employment in the State government, or under and with any department, institution, bureau, board, commission, or other State agency, or under and with any county, city, town, district, or other political sub-division, directly or indirectly, to discharge, threaten to discharge, or cause to be discharged, or otherwise intimidate or oppress any other person in such employment on account of any vote such voter or any member of his family may cast, or consider or intend to cast, or not to cast, or which he may have failed to cast, or to seek or undertake to control any vote which any subordinate of such person may cast, or consider or intend to cast, or not to cast, by threat, intimidation, or declaration that the position, salary, or any part of the salary of such subordinate depends in any manner whatsoever, directly or indirectly, upon the way in which such subordinate or any member of his family casts, or considers or intends to cast, or not to cast his vote, at any primary or election. Any person violating this section shall be guilty of a misdemeanor and punished by fine and/or imprisonment, in the discretion of the court.

Intimidation defined.

SEC. 26. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 27. That this act shall be in force from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 556

CHAPTER 166

AN ACT TO AMEND SECTION 47, CHAPTER 277, PUBLIC LAWS OF 1919, RELATING TO RECORDERS' COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section 47 of Chapter 277 of the Public Laws of North Carolina, session of 1919, be, and the same is hereby amended by striking out in line three, the words, "nor more than twenty-five thousand." Ch. 277, Public Laws 1919, amended, as to Recorders' Courts.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 603

CHAPTER 167

AN ACT TO AMEND SECTION 444 OF THE CONSOLIDATED STATUTES FIXING THE TIME WITHIN WHICH AN ACTION MAY BE BROUGHT TO RECOVER FROM A PARTY PURCHASING CROP ON WHICH THERE IS A LIEN.

The General Assembly of North Carolina do enact:

SECTION 1. That section four hundred and forty-four of the Consolidated Statutes of North Carolina, be and the same is hereby amended by adding at the end thereof the following: C.S. 444, amended.

"By the landlord, mortgagee or other lienor against any person or corporation purchasing any part of crop upon which landlord, mortgagee or other lienor holds an unsatisfied lien, for the conversion of said crop, the statute to run from the date of purchase, and in all such cases section four hundred and forty-one, subsection four, shall not apply." Statute of limitations of actions against purchasers of crops which have been converted.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

Applicable to
Cleveland and
Rutherford Coun-
ties only.

SEC. 3. That this act shall apply only to the counties of Cleveland and Rutherford.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 731

CHAPTER 168

AN ACT TO FACILITATE THE SALE AND CONSUMPTION OF NORTH CAROLINA FARM PRODUCTS.

The General Assembly of North Carolina do enact:

Division of Pur-
chase and Contract
directed to give
preference to
home-grown
products.

SECTION 1. That the Division of Purchase and Contract or any other constituted Department who is authorized to purchase food stuff and other supplies for State Institutions, is hereby directed in all cases where the prices, product, or other supplies are available and equal, the said Purchasing Department shall in all such cases, contract with and purchase from the citizens of North Carolina and as far as is reasonable and practical, taking into consideration price and quality, shall purchase and use and give preference to all of such products and supplies as are grown or produced within the State of North Carolina.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 752

CHAPTER 169

AN ACT TO AMEND CHAPTER 51, PUBLIC LAWS OF 1927, RELATIVE TO THE HUNTING OF WILD TURKEYS IN GUILFORD COUNTY.

The General Assembly of North Carolina do enact:

Ch. 51, Public
Laws 1927,
amended, prohib-
iting killing wild
turkeys in Guil-
ford County for
five years.

SECTION 1. That it shall be unlawful for any person or persons to shoot, trap, net or in any other way kill, take or destroy any wild turkey in Guilford County for a period of five years from the ratification of this act.

Violation made
misdemeanor.

SEC. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than fifty dollars nor more than seventy-five dollars, and may be imprisoned in the discretion of the Court.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 811

CHAPTER 170

AN ACT TO AMEND HOUSE BILL 90, ENTITLED "AN ACT TO ADD DAVIDSON COUNTY, ANSON COUNTY, CARTERET COUNTY, CUMBERLAND COUNTY, DAVIE COUNTY, FORSYTH COUNTY, HARNETT COUNTY, HOKE COUNTY, LEE COUNTY, MOORE COUNTY, WAYNE COUNTY TO CHAPTER 273, PUBLIC LAWS 1929, RELATING TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS, AND TO AMEND THE SAID LAW," RATIFIED FEBRUARY 8, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of House Bill ninety, ratified February eighth, one thousand nine hundred thirty-three, be and the same is hereby amended by adding after the words "Wayne County" in line seven of said section the words "Greene County;" amend said bill further by adding after the words "Wayne County" in the caption the words "Greene County."

H.B. No. 90,
Public Laws 1933,
amended, adding
Greene County
to law on small
worthless checks.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 897

CHAPTER 171

AN ACT TO PERMIT THE COMMISSIONER OF MOTOR VEHICLES TO ADVANCE THE DATE FOR THE REDUCTION IN MOTOR VEHICLE TAXES NOW PROVIDED FOR APRIL 1, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That the Commissioner of Motor Vehicles is hereby authorized and directed, as an emergency measure, to collect in payment of motor vehicle license fees as levied in Chapter 336, Public Laws 1931, and amendments thereof, except amendment provided in House Bill 157, Public Laws 1933, at three-fourths of the annual rate for the period from the ratification of this act and before July 1, 1933.

Commissioner of
Motor Vehicles
may advance
reductions in auto
license fees.

Application of Act.

SEC. 2. It is the intent of this act to apply only to the period designated in Section 1 and affects in no way the time for the reduction to apply July one or October one of the year 1933.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

S.B. 96

CHAPTER 172

AN ACT TO AMEND CHAPTER TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-ONE, AND ALL ACTS AMENDATORY THEREOF AND ADDITIONAL THERETO; AND CHAPTER ONE HUNDRED THIRTY OF THE CONSOLIDATED STATUTES AND ALL ACTS AMENDATORY THEREOF AND ADDITIONAL THERETO; AND TO PROVIDE FOR THE CONSOLIDATION OF THE STATE PRISON DEPARTMENT AND STATE HIGHWAY COMMISSION INTO A SINGLE DEPARTMENT TO BE KNOWN AS STATE HIGHWAY AND PUBLIC WORKS COMMISSION.

The General Assembly of North Carolina do enact:

Intent of State to maintain public roads with prison labor.

SECTION 1. It is hereby declared to be the public policy of this State to build and maintain a State system of dependable highways and to maintain and improve the public roads in the several counties at the State's expense; and to that end to make the most economical use of the prison labor of the State in the construction, improvement and maintenance of said highways and roads.

State Highway and Public Works Commission created.

SEC. 2. A Highway and Public Works Commission is hereby created, to be and continue a department of the State government and to be known as "State Highway and Public Works Commission." Said Commission shall consist of a Chairman and six (6) members, the Chairman and three of said Commissioners shall be appointed by the Governor for a term of four years and three of said Commissioners shall be appointed for a term of two years, and until their successors are appointed and qualified; *Provided*, that the Chairman, or any Commissioner, appointed pursuant to this Act may be removed by the Governor for cause. In case of the death, resignation or removal from office of said Chairman or any Commissioner prior to the expiration of his term of office, his successor shall be appointed by the Governor to fill out the unexpired term. At the expiration of the term for which said Chairman and Commissioners are first

Membership.

Appointment by Governor and term of office.

Vacancy appointments.

appointed, their successors shall be appointed for a term of four (4) years each. The Chairman shall devote his entire time and attention to the work of the Commission, and shall receive as compensation not exceeding Six Thousand (\$6,000.00) Dollars per annum, to be fixed by the Governor and Advisory Budget Commission, payable monthly, and his actual traveling expenses when engaged in the discharge of his duties. Said Chairman shall be vested with all authority of the Commission when same is not in session, and shall be the executive officer of said Commission, and shall execute all orders, rules and regulations established by said Commission. The members of said Commission, other than the Chairman, shall each receive Seven (\$7.00) Dollars per day while engaged in the discharge of the duties of his office, and his actual traveling expenses. The Governor and the State Treasurer shall be privileged to attend any and all meetings of said Commission in an advisory capacity, but they shall not have the authority to vote upon any question before said Commission. The headquarters and main office of said Commission shall be located at the State Capital, Raleigh. The first meeting of said Commission shall be called by the Governor, and at said meeting the Commission shall organize and adopt a common seal, and shall automatically succeed to all the rights, powers, duties and obligations of the present State Highway Commission and of the present State Prison Department. Said Commission shall keep minutes of all of its meetings, which shall at all times be open to public inspection; it shall have the power to adopt and enforce rules and regulations for the government of its meetings and proceedings, and for the transaction of all business of the Commission; and to make all necessary rules and regulations for carrying out the intent and purposes of this Act, and the duties and powers heretofore conferred by law upon the State Highway Commission and the State Prison Department. Said Commission shall meet at its main office at least once in each ninety days, or at such regular time as the Commission may by rule provide, and may hold special meetings at any time and place within the State at the call of the Chairman, or the Governor, or any three members of the Commission. It is the intent and purpose of this Act that all of said Commissioners and the Chairman shall represent the State at large and not be representative of any particular district.

SEC. 3. It shall be the duty of the Superintendent of the State's Prison and the Directors of the present State Prison Department, and of the Chairman and Commissioners of the present State Highway Commission, to turn over and to deliver to State Highway and Public Works Commission,

Full-time
Chairman.

Salary.

Expenses.

Authority.

Pay of other
members.

Expenses.

Main office.

First meeting.

Common seal.

Minutes.

Rules and
regulations.

Regular meetings.

Special meetings.

Members appointed
at large.Surrender of high
way and prison
property to new
Commission.

created by this Act, immediately upon its organization, all of their respective books, accounts, records and property of every kind and description; and to facilitate the transfer of said books, records, accounts and property State Highway and Public Works Commission is authorized and empowered to adopt and enforce such rules and regulations as it may deem necessary.

Control of prison property to new Commission.

SEC. 4. The control and custody of all State Highway prison camps, together with all property of every kind assigned thereto, the central prison at Raleigh, and all farms, camps and places of whatever kind now under the control of the State Prison Department, together with all property of every kind and description, together with all books, accounts and records, shall pass to the control and management of State Highway and Public Works Commission herein created; and it shall be the duty of every person connected with either the State Highway Commission or the State Prison Department in any wise exercising any control or authority over said property to relinquish said control to the duly appointed agents of said Commission.

Relinquishment ordered.

Likewise as to prisoners.

SEC. 5. The control and custody of all prisoners serving sentence either in the State's prison or in the prison camps now under the control of the State Highway Commission shall pass under the control of State Highway and Public Works Commission, herein provided for, and subject to all the rules and regulations of said Commission legally adopted.

Likewise as to future prisoners.

SEC. 6. Any prisoners in any of the jails of the several counties, or out on bail, or who have escaped custody and are thereafter captured, who have been previously sentenced by any court of competent jurisdiction to serve a term either in the State's prison or in a common jail to be assigned to work on the public roads, shall thereafter, with proper commitments, be delivered to State Highway and Public Works Commission herein created at such place as their respective sentences may require, according to the terms of this Act.

Sentencing of prisoners to central prison.

SEC. 7. The several judges of the Superior Courts of this State are hereby given express authority in passing sentence upon persons convicted of a felony, when, in their opinion, the nature of the offence or the character or condition of the defendant makes it advisable to do so, to sentence such person to the central prison at Raleigh, and thereupon a sheriff or other appropriate officer of the county shall cause such prisoner to be delivered with the proper commitment papers to the warden of the central prison.

SEC. 8. That in all cases not provided for in the preceding sections, the Courts sentencing defendants to imprisonment with hard labor shall sentence such prisoners to jail, to be assigned to work under State Highway and Public Works Commission, and the clerks of the several courts in which such sentences are pronounced shall notify the Superintendent of the nearest highway prison camp, or such other agent of the Commission as he may be advised by them is the proper person to receive such notice. Whereupon, the Commission shall cause some duly authorized agent thereof to take such prisoners into custody, with the proper commitments therefor, and deliver them to such camp or station as the proper authorities of the Commission shall designate. *Provided, however,* the Commission shall not be required to accept any prisoner from any court inferior to the Superior Court when an appeal has been taken to the Superior Court, or when the judge of such inferior court shall retain control over the sentence for the purpose of modifying or changing the same.

Sentencing to public roads.

Notice to prison camps.

Delivery to camps.

Exceptions.

SEC. 9. That State Prison Department and the present State Highway Commission are hereby abolished, but each shall continue in operation as heretofore provided by law until the Governor, by executive order, declares State Highway and Public Works Commission organized as provided by this Act and ready to function.

Existing prison and highway departments abolished.

SEC. 10. Before entering upon the performance of their duties, the Chairman and each member of State Highway and Public Works Commission shall take and subscribe to oath of office before some person authorized to administer oaths that he will faithfully support the Constitution of the State of North Carolina and all laws enacted pursuant thereto and not inconsistent therewith, and that he will faithfully perform the duties of said office. Said oath shall be filed and preserved by the Commission as a part of its permanent records. No member of the Highway and Public Works Commission shall be eligible to any other employment in connection with said Commission, and no member of said Commission, or any salaried employee thereof, shall furnish or sell any supplies or materials, directly or indirectly, to said Commission.

Oath of office of new Commission members.

Recording oath.

Certain acts prohibited.

SEC. 11. State Highway and Public Works Commission shall make to the Budget Bureau, or to the Governor, a full report of its finances and the physical condition of the State's Prison, prison camps, and other buildings, depots and properties under its supervision and control, on the first day of July of each year, and at such other times as the Governor or Directors of the Budget may call for the same.

Annual reports to Governor.

C. S. 7698-7702,
and 7708-7711,
repealed.

SEC. 12. That Sections 7698, 7699, 7700, 7701, 7702, 7708, 7709, 7710, and 7711 of the Consolidated Statutes of 1919 and all acts amendatory thereof are hereby repealed.

C. S. 7716,
amended.

SEC. 13. That Section 7716 of the Consolidated Statutes as heretofore amended is hereby repealed, amended and re-enacted to read as follows: "From and after the ratification of this Act all persons who may be convicted of a felony in any of the Courts of this State, and sentenced to imprisonment, shall be sentenced to the State's Prison and assigned to do labor under the supervision of State Highway and Public Works Commission; and all persons sentenced to imprisonment upon conviction of crime of less degree than a felony shall be sentenced to the common jail of the county in which the trial is conducted and assigned to do labor under the supervision of State Highway and Public Works Commission. No persons shall be assigned to labor under the supervision of State Highway and Public Works Commission whose term of imprisonment, as fixed by the judgment of the Court, is less than thirty days.

Sentencing of per-
sons for felonies.

Of misdemeanants.

Thirty-day limit.

Central prison at
Raleigh retained.

SEC. 14. It is intended and directed that provisions shall be made under the provisions of this Act for the maintenance of the central prison at Raleigh in such manner as to conform to all of the requirements of the Constitution, Article Eleven, relating to a State's Prison, and that a suitable person shall be selected and appointed, under the terms of this act, as a warden of said central prison, and such warden shall succeed to and be invested with all the rights, duties, and powers now invested by law in the superintendent of the State's prison or the warden thereof with respect to capital punishment, or any matter of discipline of the inmates of said prison not herein otherwise provided for.

Warden to be
named.

Powers and duties.

Gainful employ-
ment of prisoners
intended.

It is further declared to be the intent and purpose of this act to provide for the gainful employment of all able-bodied prisoners of the State; and to this end State Highway and Public Works Commission is directed to provide for the employment in the maintenance and construction of the public roads of the State of as many of the male prisoners as, under the terms of their sentences, may be thus employed and who are physically fit for such work, the Commission can arrange economically to use for such purpose, and that the remainder of the inmates of such prison division shall be employed as far as practicable, with due regard to their physical condition, in agriculture, prison industries, and forestry work, giving preference to the production of food supplies and necessary articles of use in State Highway Department and other State supported institutions or activi-

On roads.

Other industries.

ties, and the development and improvement of State-owned properties.

SEC. 15. That Section 3846 (f) of the Consolidated Statutes as amended by Chapter One Hundred Forty-five of the Public Laws of 1931, is hereby repealed.

C. S. 3846 (f), and ch. 145, Public Laws 1931, repealed.

SEC. 16. That Section one, Chapter One Hundred Eighty-two of the Public Laws of 1929, be amended by striking out the words and figures "Ten Thousand (\$10,000.00) Dollars" in the last line thereof, and substituting in lieu thereof the words and figures "Six Thousand (\$6,000.00) Dollars."

Ch. 182, Public Laws 1929, amended, as to salary of Chairman.

SEC. 17. That Chapter Two, Public Laws of 1921, and all Acts amendatory thereof and additional thereto relating to the State Highway system and the State Highway Commission, and not expressly repealed by this Act, are hereby amended conformably to this Act, so that wherever in said laws reference is made to "State Highway Commission," "Highway Commission," "Chairman of the State Highway Commission," there shall be substituted for such words the appropriate terms "Highway and Public Works Commission" or "Chairman of State Highway and Public Works Commission" as the context may require to the end that State Highway and Public Works Commission and the Chairman of State Highway and Public Works Commission shall have and exercise all the powers and duties heretofore conferred by law upon the State Highway Commission or the Chairman of the State Highway Commission.

Ch. 2, Public Laws 1921, amended.

Appropriate terms inserted in existing laws.

SEC. 18. That Chapter One Hundred Thirty of the Consolidated Statutes relating to the State's Prison and/or State's Prison Department, and all acts amendatory thereof and additional thereto and not expressly repealed by this Act, are hereby amended so that wherever, in said laws, reference is made to "The State Prison Department," "Prison Department," "Superintendent of State's Prison," "Superintendent of Prison Department," "Board of Directors," "Directors of the State's Prison," "Directors of the Prison Department," there shall be substituted for such words the appropriate terms "Highway and Public Works Commission," "Chairman of State Highway and Public Works Commission" as the context may require, to the end that State Highway and Public Works Commission and the Chairman of State Highway and Public Works Commission shall have and exercise all the powers and duties heretofore conferred by law upon the State Prison Department and the Board of Directors of the State Prison Department and the Superintendent of the State Prison Department.

C. S. ch. 130, likewise amended.

Appropriate terms.

Additional prison camps authorized.

SEC. 19. That in addition to the highway prison camps now operated by the State Highway Commission and the farms now operated by the State's Prison, the Commission is hereby authorized to establish such additional camps for use for the Division of Prisons as are necessary, such camps to be either of a permanent type of construction, or of temporary or movable type as the Commission may find most advantageous to the particular needs, to the end that work to be done by the prisoners under its supervision may be so distributed throughout the State as to render their employment most economical and profitable, the said Commission to be the sole judges of the type and character of such buildings without the control of any other department. To this end, and for this purpose State Highway and Public Works Commission shall have authority to purchase or lease camp sites and suitable lands adjacent thereto, and to erect necessary buildings thereon, all within the limits of allotments as approved from time to time by the Budget Bureau for this purpose.

Distribution throughout State.

Camp sites and buildings.

1927 bond issue directed to providing needed prison facilities.

SEC. 20. That in order to provide for the necessary employment of the prisoners under the control of the Division of Prisons the proceeds of the four hundred thousand dollars bond issue authorized by Chapter One Hundred and Fifty-two (152) of the Public Laws of 1927, and amendments thereto, shall be made available from time to time in such allotments as the Governor and Advisory Budget Bureau may authorize for use by State Highway and Public Works Commission in providing for the purchase or lease of additional lands, the erection of additional buildings, or the remodeling of existing buildings, and for the establishment and installation of industries suitable for prison employment, and the proper stocking and equipment of prison farms, and the establishments of plants for storage, and/or processing of supplies and farm products for use in the State's several institutions, and for the production of agricultural lime, with the right to sell the surplus either directly or through the Department of Agriculture to the farmers of the State.

Facilities enumerated.

Recapture of escaped prisoners.

SEC. 21. State Highway and Public Works Commission may, in the rules and regulations to be adopted by it, provide for the recapture of convicts that may escape, or any convicts that may have prior to the effect of this Act escaped from the State's Prison or highway prison camps, or county road camps of this State, and may pay such reward or expense of recapture as the Commission may by regulation provide to any person making the same. Any citizen of North Carolina shall have authority to apprehend any convict who may escape before the expiration of

Rewards for.

his term of imprisonment whether he be guilty of a felony or misdemeanor, and retain him in custody and deliver him to the Division of Prisons.

SEC. 22. The State Board of Health shall have general supervision over the sanitary and health conditions of the central prison, over the prison camps, or other places of confinement of prisoners under the jurisdiction of the Division of Prisons and shall make periodic examinations of same and report to the Commission the conditions found there with respect to the sanitary and hygienic care of such prisoners.

Sanitary and health conditions supervised by Board of Health.

SEC. 23. That State Highway and Public Works Commission in the adoption of rules and regulations hereinbefore provided for shall provide for the classification of prisoners according to conduct into at least three classes known and designated as "A," "B" and "C" grade prisoners. The several classes of prisoners may be designated by appropriate and distinguishing uniforms, but no person not convicted of a felony shall be required to wear a uniform of stripes such as are usually used to designate felons. A system of rewards and privileges applicable to the several classifications of prisoners as an inducement to good conduct may be adopted, and the commutation of time within the maximum limits of the provisions now provided by law in Consolidated Statutes 7725 may be included in said rules and regulations.

Grading prisoners.

Grades specified.

Inducements for higher grades.

SEC. 24. The several Judges of the Superior Court are authorized in their discretion in sentencing prisoners for a term in excess of twelve months to provide for a minimum and maximum sentence, and the Commission is authorized to consider at least once in every six (6) months the cases of such prisoners that have thus been committed with indeterminate sentences, and to take into consideration the prisoners' conduct, and to authorize his discharge at any time after the service of the minimum term subject to his earned allowance for good behavior which his conduct may justify.

Indeterminate sentences.

Earned allowance.

SEC. 25. The Commission shall provide separate sleeping quarters and separate eating space for the different races and the different sexes; and, in so far as it is practical to do so, shall provide for youthful convicts to segregate to themselves.

Segregation as to race, sex and age.

SEC. 26. That any prisoner who escapes or attempts to escape, or in any manner connives, aids or assists in helping other prisoners to escape or attempt to escape shall be guilty of a misdemeanor, and upon conviction shall be imprisoned at the discretion of the Court, such term of im-

Penalty for escaping or assisting in.

Forfeiture of
gained time.

prisonment to commence at the termination of the sentence being served at the time of the offense, and such offending prisoner shall likewise forfeit all gained time that he has earned by previous good conduct.

Degree of protec-
tion against
violence allowed.

SEC. 27. When any prisoner, or several combined shall offer violence to any officer, overseer, or guard, or to any fellow prisoner, or attempt to do any injury to the prison building, or to any workshop, or other equipment, or shall attempt to escape, or shall resist, or disobey any lawful command, the officer, overseer, or guard shall use any means necessary to defend himself, or to enforce the observance of discipline, or to secure the person of the offender, and to prevent an escape.

Disposition of
child born of
female prisoner.

SEC. 28. Any child born of a female convict while she is in custody shall upon the arrival of a suitable age be surrendered to the Clerk of the Superior Court of Wake County for disposition as the law provides in the case of children whose parents are dead or unable to provide for them.

Parole powers of
Governor
unaffected.

SEC. 29. But nothing herein contained shall be construed to limit or restrict the power of the Governor to parole prisoners under such conditions as he may himself impose or prevent the reimprisonment of such prisoners upon the violation of the conditions of such parole, as now provided by law.

Prison labor fur-
nished other State
agencies.

SEC. 30. State Highway and Public Works Commission may furnish to any of the other State departments, State institutions, or agencies, upon such conditions as may be agreed upon from time to time between the Commission and the governing authorities of such department, institution or agency, prison labor for carrying on any work where it is practical and desirable to use prison labor in the furtherance of the purposes of any State department, institution or agency, and such other employment as is now provided by law for inmates of the State's Prison under the provisions of Consolidated Statutes 7707; *provided* that such prisoners shall at all times be under the custody and controlled by the duly authorized agent of such Commission.

Power of sentenc-
ing prisoners to
work on county
property un-
affected.

SEC. 31. But nothing contained in this Act shall be construed to prevent the courts of appropriate jurisdiction from sentencing prisoners to the county jail to be assigned to work at the county home, at the county farm or other county supported institution, and the Commission may in its discretion provide prison labor upon terms and conditions agreed upon from time to time for doing specific tasks of work for the several county homes, county farms, or other county owned properties, but prisoners assigned to such work

shall be at all times under the control and custody of a duly authorized agent or agents of the Division of Prisons.

SEC. 32. It is hereby declared to be the purpose of this Act to effect a consolidation of the present State Prison Department and the present State Highway Commission into a single department to be known as State Highway and Public Works Commission, and this Act and all laws heretofore enacted relating to the State Prison Department and/or to the State Highway Commission, and not expressly repealed by this Act, shall be liberally construed so as to confer upon State Highway and Public Works Commission all the powers, duties and responsibilities heretofore exercised by or conferred upon the State Prison Department and/or the State Highway Commission. All laws inconsistent and in conflict with the purpose of this Act are hereby repealed.

Purpose of Act,
as to consolidation,
explained.

Liberally
construed.

Conflicting laws
repealed.

SEC. 33. That nothing in this Act shall be construed to permit the State Highway Commission to assume or pay off any part of the present deficit of the State Prison, nor to convert or use any part of the funds derived from the sale of the Four Hundred Thousand (\$400,000.00) Dollar Prison Building Bonds except in accordance with the provisions of Section 20 of this Act, both of which are expressly prohibited by this Act.

Prison indebted-
ness not assumed
by Highway
Commission.

SEC. 34. This Act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of March, A. D. 1933.

H.B. 499

CHAPTER 173

AN ACT TO AMEND AND REWRITE SECTION SIX THOUSAND ONE HUNDRED EIGHT OF THE CONSOLIDATED STATUTES RELATING TO THE ENROLLMENT OF ACTS OF THE GENERAL ASSEMBLY, AND THE EMPLOYMENT OF NECESSARY ASSISTANCE FOR THAT PURPOSE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section six thousand one hundred eight of the Consolidated Statutes be, and the same is hereby, amended and rewritten, so that it shall hereafter read as follows:

C. S. 6108,
amended.

"Sec. 6108. *Enrollment of Acts.* All bills passed by the General Assembly shall be enrolled for ratification under the supervision and direction of the Secretary of State. All bills so enrolled shall be typewritten and carefully proof-read. The Secretary of State is authorized and empowered

Enrollment of
legislative acts.

Under Secretary
of State.

Limit on
assistants.

Chief Enrolling
Clerk; compen-
sation.

Pay of helpers.

Conflicting laws
repealed.

to secure such equipment as may be required for this purpose, and from time to time during the sessions of the General Assembly, to employ such number of competent and trained persons, not to exceed twelve at any one time, as may be necessary to perform this service. One of such number so employed shall be designated as Chief Enrolling Clerk, and shall receive not to exceed the sum of Six Dollars (\$6.00) per day for his services, and each of the others so employed shall receive not to exceed the sum of Five Dollars (\$5.00) per day for his services: *Provided*, the Rules Committees of the House of Representatives and Senate in joint session may increase or decrease the number of persons so employed."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of March, A. D. 1933.

H.B. 555

CHAPTER 174

AN ACT TO AMEND SECTION 48, OF CHAPTER 277 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1919, RELATING TO CIVIL JURISDICTION OF RECORDER'S COURT.

The General Assembly of North Carolina do enact:

Ch. 277, Public
Laws 1919,
amended, as to
civil jurisdiction
of Mecklenburg
County Recorder's
Court.

SECTION 1. That section 48 of Chapter 277 of the Public Laws of North Carolina, session of 1919, be and the same is hereby amended, by striking out in line six the words "one thousand dollars," and inserting in lieu thereof the words "three thousand dollars," and by striking out in line nine the words "five hundred dollars," and inserting in lieu thereof the words, "two thousand dollars:" *Provided* that this act shall only apply to Mecklenburg County.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of March, A. D. 1933.

H.B. 362

CHAPTER 175

AN ACT RELATING TO RATE OF INTEREST ON
MONTHLY BALANCES OF STATE FUNDS, AND OF
FUNDS IN THE HANDS OF THE COMMISSIONER OF
BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That the first sentence in the second paragraph of section seven thousand six hundred eighty-four of the Consolidated Statutes, as amended, be, and it is hereby, amended and rewritten, so that said sentence shall hereafter read as follows:

C. S. 7684,
amended.

"The payment of interest on deposits of State money in any bank or banks shall be controlled by the Governor and Council of State, who shall have full power and authority to determine for what periods of time payment of interest on such deposits shall or shall not be required, and to fix the rate of interest to be paid thereon."

Amount of interest
on State deposits
in banks controlled
by Governor and
Council of State.

SEC. 2. That sub-section (15) of section one of chapter one hundred thirteen, Public Laws of one thousand nine hundred twenty-seven, as amended, be, and it is hereby, amended and rewritten, so that it shall hereafter read as follows:

Ch. 113, Public
Laws 1927,
amended.

"(15). All funds collected by the Commissioner of Banks, in liquidating any bank, shall be deposited from time to time in such bank or banks as may be selected by him, and shall be subject to the check of the Commissioner of Banks. The payment of interest on the net average of such sums on deposit shall be controlled by the Governor and Council of State, who shall have full power and authority to determine for what periods of time payment of interest on such deposits shall or shall not be required, and to fix the rate of interest to be paid thereon."

Likewise as to
funds deposited
by Commissioner
of Banks.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. This act shall be in full force and effect from and after January 1, 1933.

Effective
January 1, 1933.

Ratified this the 23rd day of March, A. D. 1933.

H.B. 1023

CHAPTER 176

AN ACT SUPPLEMENTAL TO AND AMENDING SENATE BILL 313, WHICH WAS RATIFIED ON THE 20TH MARCH, 1933, AND ENTITLED "AN ACT RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL MORTGAGES."

The General Assembly of North Carolina do enact:

S.B. No. 313,
Public Laws 1933,
amended as to
fees for recording
Federal crop liens
and chattel
mortgages.

SECTION 1. That Senate Bill Number 313 Ratified March 20th, 1933, it being "An Act relating to the fees for registering Federal Crop Liens and Federal Chattel Mortgages," be amended by striking out the words "Caswell or" and "Counties" and insert in lieu of the word "counties" the word "County" in Section one of said Act.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this Act are repealed.

SEC. 3. This Act shall be in force from and after its ratification.

Ratified this the 23rd day of March, A. D. 1933.

S.B. 127

CHAPTER 177

AN ACT TO VALIDATE CERTAIN SALES OF LAND FOR TAXES AND CERTIFICATES ISSUED IN PURSUANCE THEREOF.

The General Assembly of North Carolina do enact:

Tax sales for
1931-32 on day
other than law
provides validated.

SECTION 1. That all sales of land for failure to pay taxes, held or conducted by any sheriff or any tax collector of any county, city, town or other municipality during the year one thousand nine hundred thirty-one and one thousand nine hundred thirty-two, on any day subsequent to or other than the first Monday in June of said year, be, and the same are hereby, approved, confirmed, validated and declared to be proper, valid and legal sales of such land and legally binding in all respects, and all certificates of sale made and issued upon and in accordance with such sales, be, and they are hereby, approved and validated to all intents and purposes, and with such full force and legal effect as if said sales had been held and conducted on said first Monday of June, one thousand nine hundred thirty-one and one thousand nine hundred thirty-two: *Provided*, this act shall not apply to Mecklenburg County and Durham County.

Certificates also
validated.

Counties excepted.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 24th day of March, A. D. 1933.

H.B. 935

CHAPTER 178

AN ACT RELATING TO CORPORATIONS FOR THE
PROTECTION AND DEVELOPMENT OF FORESTS
UNDER SUPERVISION OF THE STATE.

Whereas, the public welfare demands that projects for the protection and development of the forests of the State be immediately undertaken or continued, and

Preamble:
Necessity for
forest protection.

Whereas, during the present economic depression it is impossible to obtain sufficient funds from private sources for these purposes which is resulting in an inability on the part of citizens of the State to obtain employment and a loss of tax revenue to the State, and

Whereas, the Federal Reconstruction Finance Corporation is authorized to make loans to private limited dividend corporations to aid in financing projects for the above said purposes, which are regulated by the State, or a political sub-division thereof and are self-liquidating in character, now therefore,

Funds from
R. F. C.
available to pri-
vate corporations.

The General Assembly of North Carolina do enact:

SECTION 1. Three or more persons, who associate themselves by an agreement in writing for the purpose, may become a private limited dividend corporation to finance and carry out projects for the protection and development of forests and for such other related purposes as the Director of the Department of Conservation and Development shall approve, subject to all the duties, restrictions and liabilities, and possessing all the rights, powers, and privileges, of corporations organized under the general corporation laws of State of North Carolina, except where such provisions are in conflict with this Act.

Private limited
dividend corpo-
rations may be
thus formed.

SEC. 2. A corporation formed under this Act shall be organized and incorporated in the manner provided for organization of corporations under the general corporation laws of State of North Carolina, except where such provisions are in conflict with this Act. The certificate of organization of any such corporation shall contain a statement that it is organized under the provisions of this Act and that it consents to be and shall be at all times subject to the rules, regulations and supervision of the Director of the Department of Conservation and Development, and shall set forth as or among its purposes the protection and development of forests and the purchase, acquisition, sale, conveyance and other dealing in the same and the products therefrom, subject to the rules and regulations from time to time imposed by

Corporate powers.

Manner of
organizing.

Certificate of
incorporation.

Supervision by
Department of
Conservation and
Development.

the Director of the Department of Conservation and Development.

Directors.

SEC. 3. There shall not be less than three directors, one of whom shall always be a person designated by the Director of the Department of Conservation and Development, which one need not be a stockholder.

Duties of supervision by Director of Department of Conservation and Development.

SEC. 4. Corporations formed under this Act shall be regulated by the Director of the Department of Conservation and Development in the manner provided in this Act. Traveling and other expenses incurred by him in the discharge of the duties imposed upon him by this Act shall be charged to, and paid by, the particular corporation or corporations on account of which such expenses are incurred. His general expenses incurred in the discharge of such duties, which cannot be fairly charged to any particular corporation or corporations, shall be charged to and paid by, all the corporations then organized and existing under this Act pro-rata according to their respective stock capitalizations. The director of the Department of Conservation and Development shall

Expenses of Director chargeable to corporations.

Director's duties.

Rules and regulations.

(a). From time to time make, amend, and repeal rules and regulations for carrying into effect the provisions of this Act and for the protection and development of forests subject to its jurisdiction.

Carrying out provisions of this Act.

(b). Order all corporations organized under this Act to do such acts as may be necessary to comply with the provisions of law and the rules and regulations adopted by the Director of the Department of Conservation and Development, or to refrain from doing any acts in violation thereof.

Supervise affairs of corporations.

(c). Keep informed as to the general condition of all such corporations, their capitalization and the manner in which their property is permitted, operated or managed with respect to their compliance with all provisions of law and orders of the Director of the Department of Conservation and Development.

Periodic and special reports.

(d). Require every such corporation to file with the Director of the Department of Conservation and Development annual reports and, if the Director of the Department of Conservation and Development shall consider it advisable, other periodic and special reports, setting forth such information as to its affairs as the Director of the Department of Conservation and Development may require.

Powers of Director.

SEC. 5. The Director of the Department of Conservation and Development may

Examination of records.

(a). Examine at any time all books, contracts, records, documents and papers of any such corporation.

(b). In his discretion prescribe uniform methods and forms of keeping accounts, records and books to be observed by such corporation, and prescribe by order accounts in which particular outlays and receipts are to be entered, charged or credited. The Director of the Department of Conservation and Development shall not, however, have authority to require any revaluation of the real property or other fixed assets of such corporations, but he shall allow proper charges for the depletion of timber due to cutting or destruction.

Create uniform records.

May not require revaluation.

(c). Enforce the provisions of this Act and his orders, rules and regulations thereunder by filing a petition for a writ of mandamus or application for an injunction in the Superior Court of the county in which the respondent corporation has its principal place of business. The final judgment in any such proceeding shall either dismiss the proceeding or direct that a writ of mandamus or an injunction, or both, issue as prayed for in the petition or in such modified or other form as the court may determine will afford appropriate relief.

Actions in mandamus and injunction.

Final judgment.

SEC. 6. If any corporation organized under this Act is dissatisfied with or aggrieved at any regulation, rule or order imposed upon it by the Director of the Department of Conservation and Development, or any valuation or appraisal of any of its property made by the Director of the Department of Conservation and Development, or any failure of or refusal by the Director of the Department of Conservation and Development to approve of or consent to any action which it can take only with such approval or consent, it may appeal to the Governor by filing with him a claim of appeal upon which the decision of the Governor shall be final. Such determination, if other than a dismissal of the appeal, shall be set forth by the Governor in a written mandate to the Director of the Department of Conservation and Development, who shall abide thereby and take such action as the same may direct.

Provision for appeal by corporations to Governor.

Governor's mandate.

SEC. 7. The shares of stock of corporations organized under this Act shall have a par value and, except as provided in Section 9 in respect to distributions in kind upon dissolution, no dividend shall be paid thereon at a rate in excess of six per centum per annum on stock having a preference as to dividends, or eight per centum per annum on stock not having a preference as to dividends, except that any such dividends may be cumulative without interest.

Limitations as to dividends.

SEC. 8. No such corporation shall issue stock, bonds or other securities except for money, timberlands, or interests therein, located in the State of North Carolina or other

Issuance of securities prohibited.

Property valuation by Director.	property, actually received, or services rendered, for its use and its lawful purposes. Timberlands, or interests therein, and other property or services so accepted therefor, shall be upon a valuation approved by the Director of the Department of Conservation and Development.
Limitation on bounties to stockholders.	SEC. 9. Stockholders shall at no time receive or accept from any such corporation in repayment of their investment in its stock any sums in excess of the par value of the stock together with cumulative dividends at the rate set forth in Section 7 of this Act, except that nothing in this Section contained shall be construed to prohibit the distribution of the assets of such corporation in kind to its stockholders upon dissolution thereof.
As to dissolution.	
Earnings above dividend requirements payable to State.	SEC. 10. Any earnings of such corporation in excess of the amounts necessary to pay dividends to stockholders at the rate set forth in Section 7 of this Act shall be paid over to the State of North Carolina prior to the dissolution of such corporation. Net income or net losses (determined in such manner as the Director of the Department of Conservation and Development shall consider properly to show such income or losses) from the sale of the capital assets of such corporation, whether such sale be upon dissolution or otherwise, shall be considered in determining the earnings of such corporation for the purposes of this Section. In determining such earnings unrealized appreciation or depreciation of real estate or other fixed assets shall not be considered.
Determination of earnings.	
Dissolution of corporation.	SEC. 11. Any such corporation may be dissolved at any time in the manner provided by and under the provisions of the general corporation laws of the State of North Carolina, except that the court shall dismiss any petition for dissolution of any such corporation filed within twenty years of the date of its organization unless the same is accompanied by a certificate of the Director of the Department of Conservation and Development consenting to such dissolution.
Consent of Director.	
Cutting and sale of timber.	SEC. 12. Any such corporation may cut and sell the timber on its lands or permit the cutting thereof, but all such cuttings shall be in accordance with the regulations, restrictions and limitations imposed by the Director of the Department of Conservation and Development, who shall impose such regulations, restrictions and limitations with respect thereto as may reasonably conform to the accepted custom and usage of good forestry and forest economy, taking into consideration the situation, nature and condition of the tract so cut or to be cut, and the financial needs of such corporation from time to time.

SEC. 13. No such corporation shall:

(a). Sell, assign or convey any real property owned by it or any right, title or interest therein, except upon notice to the Director of the Department of Conservation and Development of the terms of such sale, transfer or assignment, and unless the Director of the Department of Conservation and Development shall consent thereto, and if the Director of the Department of Conservation and Development shall require it, unless the purchaser thereof shall agree that such real estate shall remain subject to the regulations and supervision of the Director of the Department of Conservation and Development for such period as the latter may require;

(b). Pay interest returns on its mortgage indebtedness at a higher rate than six per centum per annum without the consent of the Director of the Department of Conservation and Development.

(c). Mortgage any real property without first having obtained the consent of the Director of the Department of Conservation and Development.

SEC. 14. Any such corporation formed under this Act may, subject to the approval of the Director of the Department of Conservation and Development, borrow funds and secure their payment thereof by note or notes and mortgage or by the issue of bonds under a trust indenture. The notes or bonds so issued and secured and the mortgage or trust indenture relating thereto may contain such clauses and provisions as shall be approved by the Director of the Department of Conservation and Development, including the right to enter into possession in case of default; but the operations of the mortgagee or receiver entering in such event or of the purchaser of the property upon foreclosure shall be subject to the regulations of the Director of the Department of Conservation and Development for such period as the mortgage or trust indenture may specify.

SEC. 15. No project for the protection and development of forests proposed by any such corporation shall be undertaken without the approval of the Director of the Department of Conservation and Development, and such approval shall not be given unless:

(1). The Director of the Department of Conservation and Development shall have received a statement duly executed and acknowledged on behalf of the corporation proposing such project, in such adequate detail as the Director of the Department of Conservation and Development shall require of the activities to be included in the project, such statement to set forth the proposals as to (a) fire prevention and protection, (b) protection against insects and tree

Corporation
may not:

Sell or convey
property without
consent of
Director.

Pay higher
interest rate than
6% without Direc-
tor's consent.

Mortgage prop-
erty without Di-
rector's consent.

Power to borrow
money limited.

As to trust
indentures.

Director to ap-
prove development
of forests.

Requirements for
approval.

Detailed statement
as to development.

Contents.

diseases, (c) protection against damage by livestock and game, (d) means, methods and rate of, and restrictions upon, cutting, and other utilization of the forests, and (e) planting and spacing of trees.

Financial plan.

(2). There shall be submitted to the Director of the Department of Conservation and Development a financial plan satisfactory to him setting forth in detail the amount of money needed to carry out the entire project, and how such sums are to be allocated, with adequate assurances to the Director of the Department of Conservation and Development as to where such funds are to be secured.

Assurance of wisdom of project.

(3). The Director of the Department of Conservation and Development shall be satisfied that the project gives reasonable assurance of the operation of the forests involved on a sustained yield basis except in so far as the Director of the Department of Conservation and Development shall consider the same impracticable.

Agreement to permit supervision by Director.

(4). The corporation proposing such project shall agree that the project shall at all times be subject to the supervision and inspection of the Director of the Department of Conservation and Development, and that it will at all times comply with such rules and regulations concerning the project as the Director of the Department of Conservation and Development shall from time to time impose.

Application of corporate income.

SEC. 16. The gross annual income of any such corporation whether received from sales of timber, timber operations, stumpage permits or other sources shall be applied as follows: first, to the payment of all fixed charges, and all operating and maintenance charges and expenses including taxes, assessments, insurance, amortization charges in amounts approved by the Director of the Department of Conservation and Development to amortize mortgage or other indebtedness and reserves essential to operation, second, to surplus and/or to the payment of dividends not exceeding the maximum fixed by this act, third, the balance, if any, in reduction of debts.

Reorganization of corporations.

SEC. 17. Reorganization of corporations organized under this Act shall be subject to the supervision of the Director of the Department of Conservation and Development and no such reorganization shall be had without the authorization of the Director of the Department of Conservation and Development.

Constitutional parts of Act upheld.

SEC. 18. If any term or provision of this Act shall be declared unconstitutional or ineffective in whole or in part, by a court of competent jurisdiction, then to the extent that it is not unconstitutional or ineffective, such term or provision shall be in force and effect; nor shall such determination

be deemed to invalidate the remaining terms or provisions of this Act.

SEC. 19. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed. Conflicting laws repealed.

SEC. 20. That this Act shall be in force and effect from and after its ratification.

Ratified this the 24th day of March, A. D. 1933.

S.B. 105

CHAPTER 179

AN ACT TO REGULATE THE PRACTICE OF COSMETIC ART IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. On and after June thirtieth, one thousand nine hundred and thirty-three, no person or combination of persons shall for pay, or reward, either directly or indirectly, practice or attempt to practice cosmetic art as hereinafter defined in the State of North Carolina without a certificate of Registration, either as a Registered Apprentice or as a Registered "Cosmetologist," issued pursuant to the provisions of this act by the State Board of Cosmetic Art Examiners hereinafter established. Practice of Cosmetology regulated.

SEC. 2. Anyone or combination of the following practices, when done for pay, or reward, shall constitute the practice of cosmetic art in the meaning of this act: Definitions.

The systematic massaging with the hands or mechanical apparatus of the scalp, face, neck, shoulders and hands; the use of cosmetic preparations and antiseptics; manicuring; cutting, dyeing, cleansing, arranging, dressing, waving, and marcelling of the hair, and the use of electricity for stimulating growth of hair. "Cosmetic Art."

SEC. 3. "Cosmetologist" is any person who, for compensation, practices cosmetic art, or conducts, or maintains a cosmetic art shop, beauty parlor, or hairdressing establishment. "Cosmetologist."

SEC. 4. "Cosmetic Art Shop," "Beauty Parlor," or "Hairdressing Establishment" is any building, or part thereof wherein cosmetic art is practiced. "Beauty Parlor," etc.

SEC. 5. "Manager," or "Managing Cosmetologist," as used in this act, is defined as any person who has direct supervision over operators, or apprentices in a Cosmetic Art Shop, Beauty Parlor, or Hairdressing Establishment. "Manager."

"Operator."

SEC. 6. "Operator" is any person who is not a manager, itinerant, or apprentice cosmetologist, who practices cosmetic art under the direction and supervision of a managing cosmetologist.

"Itinerant
Cosmetologist."

SEC. 7. "Itinerant Cosmetologist" is any person who practices as a business cosmetic art outside of a cosmetic art shop, beauty parlor, or hairdressing establishment, either in going from house to house or from place to place at regular, or irregular intervals; *Provided*, this act shall not apply to persons attending female institutions of learning, who defray the cost or a part of the cost of such attendance by the occasional practice of cosmetic art as defined herein, or to persons practicing the cosmetic art in rural communities without the use of mechanical appliances.

Exception.

"Manicurist."

SEC. 8. "Manicurist" is any person who does manicuring only, outside of a Cosmetic Art Shop, Beauty Parlor, or Hairdressing Establishment, for compensation.

"Apprentice."

SEC. 9. "Apprentice" is any person who is not a manager, itinerant cosmetologist, or operator, who is engaged in learning and acquiring the practice of cosmetic art under the direction and supervision of a licensed managing cosmetologist.

Qualifications for
Certificate of
Registration.

SEC. 10. No person shall be issued a Certificate of Registration as a Registered Apprentice by the State Board of Cosmetic Art Examiners, hereinafter established—

Age.

(a). Unless such person is at least eighteen years of age.

Physical
examination.

(b). Unless such person passes a satisfactory physical examination prescribed by the said Board of Cosmetic Art Examiners.

Training.

(c). Unless such person has completed at least four hundred and eighty hours in classes in a reliable Cosmetic Art School, or College approved by said Board of Cosmetic Art Examiners.

Technical
examination.

(d). Unless such person passes the examination prescribed by the Board of Cosmetic Art Examiners and pays the required fees hereinafter enumerated.

Period of
apprenticeship.

SEC. 11. No registered apprentice, registered under the provisions of this act, shall operate a Cosmetic Art Beauty Shop, Beauty Parlor, or Hairdressing Establishment in this State, but must serve his or her period of apprenticeship under the direct supervision of a registered managing cosmetologist as required by this act: *Provided, however*, that any apprentice who, at the time of the effective date of this act, is regularly employed under the direct supervision of one who is entitled to registration as a managing cosmetologist under the provisions of section 19 of this act shall, upon recommendation of such managing cosmetologist, and upon

Exception.

passing a satisfactory physical examination, be entitled to registration as a registered cosmetologist.

SEC. 12. Any person to practice cosmetic art as a Registered Cosmetologist must have worked as a Registered Apprentice for a period of at least six months under the direct supervision of a Registered Managing Cosmetologist and this fact must be demonstrated to the Board of Cosmetic Art Examiners by the sworn affidavit of three Registered Cosmetologists, or such other methods of proof as the Board may prescribe and deem necessary. A Certificate of Registration as a Registered Cosmetologist shall be issued by the Board, hereinafter designated, to any person who is qualified under the provisions of this act, or meets the following qualifications:

(a). Who is qualified under the provisions of Section ten of this act.

(b). Who is at least nineteen years of age.

(c). Who passes a satisfactory physical examination as prescribed by said Board.

(d). Who has practiced as a Registered Apprentice for a period of six months. under the immediate personal supervision of a Registered Cosmetologist; and

(e). Who has passed a satisfactory examination, conducted by the Board, to determine his or her fitness to practice cosmetic art, such examination to be prepared and conducted, as to determine whether or not the applicant is possessed of the requisite skill in such trade, to properly perform all the duties thereof, and services incident thereto, and has sufficient knowledge concerning the diseases of the face, skin, and scalp, to avoid the aggravation and spreading thereof in the practice of said profession.

SEC. 13. A Board to be known as the State Board of Cosmetic Art Examiners is hereby established to consist of three members appointed by the Governor of the State. Each member shall be an experienced Cosmetologist, who has followed the practice of Cosmetic Art for at least five years next preceding his or her appointment, in the State. The members of the first Board appointed shall serve for three years, two years, and one year respectively, after appointed, and members appointed thereafter shall serve for three years. The Governor, at his option, may remove any member for good cause shown and appoint members to fill unexpired terms.

SEC. 14. The Board of Cosmetic Art Examiners shall maintain a suitable office in Raleigh, North Carolina, and shall adopt and use a common seal for the authentication of its orders and records. Said Board shall elect its own

Qualifications
for Registered
Cosmetologist.

Board of Cos-
metic Art
Examiners to
determine.

Certificate.

Other
qualifications.

Age.

Physical
examination.

Apprenticeship.

Passing examin-
ation of Board.

State Board of
Cosmetic Art
Examiners created
and named by
Governor.

Term.

Office in Raleigh.

Secretary.	officers, and in addition thereto, shall elect a full time secretary, which secretary shall receive an annual salary not to exceed one thousand eight hundred dollars, such salary, as well as all other expenses of said Board, to be paid only out of the revenue derived from fees collected under the provisions of this act. Said full time secretary shall keep and preserve all the records of the Board, issue all necessary notices to the Registered Cosmetologists and Apprentices of the State, and perform such other duties, clerical and otherwise, as may be imposed upon him, or her, as the case may be, by said Board of Cosmetic Art Examiners. Said full time secretary is hereby authorized and empowered to collect, in the name and on behalf of the Board, the fees prescribed in this act, and shall turn over all moneys so collected into such State or national bank or trust company as shall be designated and selected by the Board as a depository for such funds; and said secretary shall make full and complete report of such collections from the records of his office as and when required by the Chairman of the Board. Such Secretary shall, upon entering upon the duties of office, execute a bond unto the State of North Carolina with a duly licensed bonding company doing business in this State as surety, or with other surety acceptable to said Board, such bond to be in the penal sum of ten thousand dollars and to be conditioned upon the faithful performance of the duties of the office, and faithful and correct accounting for the moneys received.
Salary.	
Duties.	
Collection of fees.	
Reports.	
Bond.	
Disbursements from funds of Board.	The fund thus accumulated shall be disbursed under the provisions of this act, or vouchers or checks signed by the Chairman and Secretary, for the purposes of this act, and accounting rendered annually of receipts and disbursements as hereinafter provided in section 15 hereof.
Pay of Board members.	SEC. 15. Each member of the Board of Cosmetic Art Examiners, as herein created, shall receive for his or her services the sum of not more than seven dollars fifty cents per day for each day actually spent in the performance of his or her duties, and shall be reimbursed for actual necessary expenses incurred in the discharge of their duties, to be paid only from the funds derived from the fees collected in the administration of this act. The Board shall report annually to the Governor a full statement of its receipts and expenditures, and also a full statement of its work during the year, together with such recommendations as it may deem expedient.
Expenses.	
Annual report to Governor.	
Applicants for examination.	SEC. 16. Each applicant for an examination shall:
Forms of application.	(a). Make application to the Board of Cosmetic Art Examiners on blank forms prepared and furnished by the

full time secretary, such application to contain proof under the applicant's oath of the particular qualifications of the applicant.

(b). Pay to the Secretary of the said Board the required Fee. examination fee, hereinafter established.

(c). All applications for said examination must be filed with the full time secretary at least thirty days prior to the actual taking of such examination by applicant. Time of filing.

SEC. 17. The Board of Cosmetic Art Examiners shall conduct examinations of applicants for Certificates of Registration to practice as Registered Cosmetologists, and of applicants for Certificate of Registration to practice as Registered Apprentices, not less than three times each year, at such times and places as will prove most convenient and as the said Board may determine. The examination of applicants for Certificates of Registration as Registered Cosmetologists and Registered Apprentices shall include such practical demonstration and oral or written tests as the said Board may determine. Conduct of examinations.

SEC. 18. Whenever the provisions of this act have been complied with, the said Board shall issue or cause to be issued, a Certificate of Registration as Registered Cosmetologist, or as a Registered Apprentice to the applicant, as the case may be. Certificate of Registration.

SEC. 19. Persons who have practiced Cosmetic Art in another State and who move into this State shall prove and demonstrate his, or her fitness, physical and otherwise, as set out in section ten and twelve, to the Board of Cosmetic Art Examiners, as herein created, and as herein provided, before they will be issued a Certificate of Registration to practice Cosmetic Art, but said Board may issue such temporary permits as are necessary. Admitting operators from other states.

SEC. 20. The procedure for the registration of present practitioners of Cosmetic Art shall be as follows: Registration procedure.

(a). Every person who has been practicing cosmetic art in North Carolina and who is practicing such art at the time of the effective date of this act upon making an affidavit to that effect, and complying with the provisions of this act as to physical fitness, and upon paying the required fee to the Board of Cosmetic Art Examiners shall be issued a certificate of registration as a registered cosmetologist. Present operators.

(b). Any person who, at the time of the effective date of this act, is operating a shop as a managing cosmetologist, shall, upon making an affidavit to that effect, and complying with the provisions of this act as to physical fitness and upon paying the required fee to the Board of Cosmetic Present managers.

Art Examiners be issued a certificate of registration as a managing cosmetologist.

Persons now
operating under
a manager.

(c). Any person who, at the time of the effective date of this act, is regularly employed under a person who has registered as a managing cosmetologist shall be entitled to register as a cosmetologist as provided in section eleven of this act.

Others must
comply with Act.

(d). All persons who are not actively engaged in the practice of cosmetic art at the time of the effective date of this act shall be required to comply with all of the provisions of this act.

Fees required.

SEC. 21. The fee to be paid by an applicant for a certificate of registration to practice Cosmetic Art as an apprentice shall be three dollars. The fee to be paid by an applicant for examination to determine his or her fitness to receive a certificate of registration as a Registered Cosmetologist shall be five dollars. The annual license fee of a Registered Cosmetologist shall be three dollars fifty cents, while the annual license fee of a Registered Apprentice shall be two dollars fifty cents. All licenses, both for Apprentices and Registered Cosmetologists, shall be renewed as of the 30th day of June each and every year; such renewals for apprentices shall be two dollars fifty cents, and for Registered Cosmetologists three dollars fifty cents. The fees herein set out shall not be increased by the Board of Cosmetic Art Examiners, but said Board may regulate the payment of said fees and pro-rate the license fees in such manner as it deems expedient. The fee for registration of an expired certificate for a Registered Cosmetologist shall be five dollars and registration of an expired certificate of an apprentice shall be three dollars.

Apprentice.

Registered
cosmetologist.

Annual
license fee.

Renewal of
licenses.

Expired
certificates.

Persons exempt.

SEC. 22. The following persons are exempt from the provisions of this act while engaged in the proper discharge of their professional duties:

Doctors.

(a). Persons authorized under the laws of the State to practice medicine and surgery.

Service doctors.

(b). Commissioned medical or surgical officers of the United States Army, Navy, or Marine Hospital Services.

Nurses.

(c). Registered Nurses.

Undertakers.

(d). Undertakers.

Barbers.

(e). Registered Barbers.

Manicurists.

(f). Manicurists as herein defined.

Rules for
sanitation.

SEC. 23. The State Board of Cosmetic Art Examiners herein created shall have authority to make reasonable rules and regulations for the sanitary management of Cosmetic Art Shops, Beauty Parlors, Hairdressing Establishments,

Cosmetic Art Schools, and Colleges, hereinafter called shops and schools, and to enforce such rules and regulations. The members of said Board, or their duly authorized agents, shall have authority to enter upon and inspect any shop or school at any time during business hours. A copy of the rules and regulations adopted by said Board, and to be approved by the State Board of Health, shall be furnished by the Board of Cosmetic Art Examiners, or their duly authorized agents, to the owner or manager of each shop or school in the State, and such copy shall be posted in a conspicuous place in each shop and school.

Posting of rules.

SEC. 24. Every holder of a Certificate of Registration shall display it in a conspicuous place adjacent to or near his, or her work chair.

Posting of certificates.

SEC. 25. Every Registered Cosmetologist and every Registered Apprentice, who continues in active practice or service shall annually, on or before June 30th, of each year, file with the secretary of the Board, renewal Certificate as to physical fitness, renew his, or her Certificate of Registration which has not been renewed prior to, or during the month of July in any year, and which shall expire on the first day of August in that year. A registered Cosmetologist, or a Registered Apprentice whose Certificate of Registration has expired may have his or her Certificate restored immediately upon payment of the required restoration fee, and furnishing to the secretary of the Board renewal certificate as to physical fitness. Any Registered Cosmetologist who retires from the practice of Cosmetic Art for not more than three years may renew his or her Certificate of Registration upon payment of the required restoration fee, and by furnishing to the Secretary of the Board renewal certificate as to physical fitness.

Annual renewal of certificates.

Restoration of lapsed certificates.

SEC. 26. The Board of Cosmetic Art Examiners may either refuse to issue or renew, or may suspend, or revoke any certificate of Registration for any one, or combination of the following causes:

Causes for revocation of certificates.

(a). Conviction of a felony shown by certified copy of the record of the Court of Conviction.

Conviction of felony.

(b). Gross malpractice, or gross incompetency, which shall be determined by the Board of Cosmetic Art Examiners.

Malpractice.

(c). Continued practice by a person knowingly having an infectious, or contagious disease.

Disease.

(d). Advertising by means of knowingly false, or deceptive statements.

False advertising.

(e). Habitual drunkenness, or habitual addiction to the use of morphine, cocaine, or other habit-forming drugs.

Drunkenness.

- Other causes. (f). The commission of any of the offenses described in section twenty-eight, sub-section three, four and six.
- Hearing on charges. SEC. 27. The Board may neither refuse to issue, nor refuse to renew, nor suspend, nor revoke any Certificate of Registration, however, for any of these causes, unless the person accused has been given at least twenty days notice in writing of the charge against him or her and public hearing by the Board of Cosmetic Art Examiners.
- Judicial powers of Board. (a). Upon the hearing of any such proceeding, the Board may administer oaths and may procure by its subpoena, the attendance of witnesses and the production or relevant books and papers.
- Appeal to Superior Court. (b). Any Cosmetologist in the State whose case has been passed upon by the Board of Cosmetic Art Examiners shall have the right to appeal to the Superior Court of the State, which court may in its discretion reverse, or modify any order made by the said Board of Cosmetic Art Examiners.
- Acts made misdemeanors. SEC. 28. Each of the following constitutes a misdemeanor punishable upon conviction by a fine of not less than \$10.00 and not more than \$50.00, or imprisonment for not less than ten days, or more than thirty days:
- Violation of Act. (a). The violation of any of the provisions of section one of this act.
- Permitting practice without certificate. (b). Permitting any person in one's employ, supervision, or control to practice as an apprentice unless that person has a Certificate of Registration as a registered apprentice.
- Same. (c). Permitting any person in one's employ, supervision, or control, to practice as a Cosmetologist unless that person has a Certificate as a Registered Cosmetologist.
- Fraud in obtaining certificate. (d). Obtaining, or attempting to obtain a Certificate of Registration for money other than required fee, or any other thing of value, or by fraudulent misrepresentations.
- Other acts of fraud. (e). Practicing or attempting to practice by fraudulent misrepresentations.
- Failure to display certificate. (f). The willful failure to display a certificate of Registration as required by section twenty-four.
- Violation of rules. (g). The willful and continued violation of the reasonable rules and regulations adopted by the State Board of Cosmetic Art Examiners, and approved by the State Board of Health, for the sanitary management of shops and schools.
- Records to be kept by Board. SEC. 29. The Board of Cosmetic Art Examiners shall keep a record of its proceedings relating to the issuance, refusal, renewal, suspension and revocation of Certificates of Registration. This record shall also contain the name, place of business, and residence of each Registered Cosmetologist and Registered Apprentice, and the date and number

of his Certificate of Registration. This record shall be open to public inspection during all days, excepting Sundays and legal holidays. Open to public.

SEC. 30. If any section of this act shall be declared unconstitutional, for any reason, the remainder of this act shall not be affected thereby. Valid parts of Act upheld.

SEC. 31. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 32. This act shall be in force from and after June thirtieth, one thousand nine hundred thirty-three. Effective June 30, 1933.

Ratified this the 27th day of March, A. D. 1933.

S.B. 272

CHAPTER 180

AN ACT TO FIX AND DETERMINE THE OCTOBER TERM OF SURRY SUPERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That the Fall or October term of Superior Court of Surry County shall be held beginning the fourth Monday after the first Monday in September instead of the seventh Monday after the first Monday in September as heretofore fixed by law. That said term of Court shall continue for two weeks and shall be for the trial of criminal and civil causes. C.S. 1443, amended, as to terms of Surry County Superior Court.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1933.

S.B. 180

CHAPTER 181

AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES.

Whereas, many counties, municipalities and other governing agencies in the State have bought and received tax sales certificates for lands in their several units, and now hold certificates for the year one thousand nine hundred thirty-one and years prior thereto; and Preamble: Tax sales certificates owned by local units for 1931 and prior years.

Whereas, owing to the very low prices received by the farmers generally for their produce, and on account of the general economic stringency in the State, the owners of the

lands covered by the tax sales certificates have been unable to redeem them; and

Financial stringency of land-owners.

Whereas, the sales of said lands at this time would work a hardship on the owners of said lands; and

Whereas, it is probable that either the several counties or municipalities would have to become the final purchaser of said lands if foreclosed and the taxable values of said units are reduced; and

Whereas, it is essential to the proper government of the State that the owner of lands be given another opportunity to redeem their lands; *Now, therefore*:

The General Assembly of North Carolina do enact:

Local units directed to extend payment of these taxes over period of five years and to remit penalties.

SECTION 1. That the several counties, municipalities and other agencies of government owning taxes, or tax sales certificates for lands in their several units for the years one thousand nine hundred twenty-seven, one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, and one thousand nine hundred thirty-one, at the request of the owner or owners of the land, are hereby authorized, empowered and directed to enter into agreements with the owners of the lands covered by said tax sales certificates whereby said taxes, or tax sales certificates, exclusive of interest and penalties, may be paid in installments covering a period not to exceed five years and bearing interest at the rate of six per cent per annum, payable annually from and after the first day of April, 1933: *Provided*, that unless the said counties and the owners of lands covered by said taxes, or tax sales certificates, enter into said agreements on or before the first day of April, 1934, this section shall become inoperative and the said counties are authorized to proceed with foreclosure proceedings as hereinafter set out. *Provided* that as a condition precedent to this settlement the several agencies of government are authorized and empowered in their discretion to require the payment of the 1932 taxes by resolution duly passed by the governmental agencies.

Time limit April 1, 1934.

Units may demand payment of 1932 taxes as condition precedent.

Note given by landowner.

SEC. 2. When said agreement is entered into between the counties, municipalities, and other governing agencies and the owner of said land covered by said taxes, or tax sales certificates, they shall take from the owner a note in substantially the following form:

Form of note.

\$_____

For the taxes for the years 192____, 192____, 192____, 193____, and 193____, on those lands in _____ Township, _____ County, North Carolina, ad-

joining the lands of _____ (brief description of land) _____
 I or we promise to pay to the order of _____
 County, the sum of _____ Dollars, with interest from
 April 1st, 1933, at the rate of six per cent per annum, pay-
 able annually, and payable as to principal in _____ annual
 payments of _____ on the _____ day of
 _____ in each of the years _____ respectively.
 Upon my failure to pay any installment of principal or
 interest, the whole amount shall immediately become due
 and payable. This note shall constitute a lien on the lands
 above described and said land shall be subject to foreclosure
 sale at the option of said County, municipality or other gov-
 ernment agency under the law providing for foreclosure sales
 under tax sales certificates upon my failure to make the pay-
 ments as above set out. WITNESS my hand and seal, this
 the _____ day of _____, 193____.

SEC. 3. That the said note, when given and received as
 above set out, shall constitute a first lien on the lands de-
 scribed, superior to all other liens except current taxes,
 and shall be of the same dignity as those, and said notes
 shall be construed as a continuing lien on the land from the
 time the lien of the taxes first attached against said land
 and shall not be considered a novation, and the said county
 or municipality and other governing agency taking said
 note shall have the right of foreclosure on said land under
 the law governing foreclosure of sale of lands under tax sales
 certificates at any time after said note or any installment
 thereof is due and within twelve months thereafter. The said
 county, municipality or other governing agency shall have a
 right at its option to foreclose after the failure of any
 one of the payments as provided in said note but shall not be
 compelled to foreclose until the whole note is due and with-
 in twelve months thereafter.

Note constitutes
superior lien.

Not a novation.

Right of fore-
closure preserved.

Right may be
exercised upon
default of single
installment.

SEC. 4. All notes taken for taxes, or tax sales certificates
 hereunder, shall be and constitute a continuing lien from the
 time the taxes were originally assessed on the lands therein
 described, but the said notes shall not be subject to be reduced
 to a personal judgment.

Notes are con-
tinuing lien.

SEC. 5. Upon taking notes for taxes as above described,
 the Auditor or County Accountant, or other officer having
 charge of tax sales certificates, shall enter a notation of the
 same on the record of the tax sales certificates, and shall
 state on said record the amount of said note and the time
 the said installments thereof are payable, and the said
 officers shall endorse said tax sales certificates as follows:
 "Absorbed in a note given this day as provided by Chapter

Notation to be
made on record
of certificates.

Endorsement of
certificates.

one hundred and eighty-one Laws of one thousand nine hundred thirty-three," and shall be signed by the said County Accountant or other officer, and the said tax sales certificate shall be kept by the County Accountant or other officer until the note taken therefor is paid or foreclosure proceedings thereon are completed.

Notes to be
recorded in office
of Register of
Deeds.

Fees for
recording.

Tax liens for
1926 and prior
years, not yet fore-
closed, barred.

Special assess-
ments excepted.

Counties excepted.

Extension of fore-
closure on other
taxes till October
1, 1934.

SEC. 6. Whenever a note is given and taken as heretofore provided, the same shall be registered in the office of the Register of Deeds of the County, in a book to be kept by him and marked "Tax Liens," said notes shall be prepared and recorded at the cost of the maker, and the fees for the same are hereby fixed as follows: For all work up to and including the drawing and execution of the note the sum of fifty cents to be paid to the County Accountant or other officer doing the work. For probating the said note the Clerk shall receive the sum of ten cents, and for recording and indexing same, the Register of Deeds shall receive the sum of fifteen cents; *provided, however*, that in any county or city having such officials upon a salary basis, the above named fees shall be collected and paid into the general fund of such county or city.

SEC. 7. All tax liens held by counties, municipalities, and other governing agencies for the year one thousand nine hundred twenty-six and the years prior thereto, whether evidenced by the original tax certificates, or tax sales certificates, and upon which no foreclosure proceedings have been instituted, are hereby declared to be barred and uncollectible. *Provided* that no part of this Section or of this Act shall be construed as applying to liens for street and/or sidewalk improvements: *Provided* that this section shall not apply to Pamlico and Richmond Counties.

SEC. 8. All counties, municipalities or other governing agencies holding tax sales certificates for lands for the years one thousand nine hundred twenty-seven, one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, and one thousand nine hundred thirty-one, whether foreclosure proceedings have been instituted or not, are hereby given until October first, one thousand nine hundred thirty-four, to institute said proceedings, with all the rights and privileges and liens which they had at any time heretofore, which rights shall be in addition to and not in abrogation of the rights heretofore granted for foreclosure in the event a note is taken as hereinbefore provided.

SEC. 9. The governing authorities of the counties, municipalities or other subdivisions holding any claim for delinquent

taxes upon lands for any of the years 1927, 1928, 1929, 1930 and/or 1931 are hereby authorized and directed to accept from any person or persons owning any interest in or holding any lien upon lands the principal amount of the taxes, less interest and penalties, in cash, less 10% if paid before April 1, 1934, or upon the installment plan provided for in section one of this act. *Provided* the maker of any installment note may anticipate the payment thereof in whole or in part by paying the same in cash less 10% discount, if paid before installment is due.

Taxes for 1927 through 1931 may be paid in cash at 10% discount, interest and penalties to be remitted.

SEC. 10. Whenever any lands, for which the counties, municipalities, or other governing agencies own tax sales certificates, or taxes are owned by minors or by several persons as tenants in common, the note heretofore provided for may be made and executed by either one or more of the tenants in common, and in case of a minor, by his or her guardian, or receiver, and the note when so executed, whether by one tenant in common alone or by a guardian, or receiver, shall constitute a lien on the whole interest in said land, if the taxes for which the tax sales certificates are held were taxes on the whole of said property.

Provision as to lands of minors and tenants in common.

SEC. 11. That any person, firm or corporation, who at the time of the purchase of any lands of any county or municipality at any tax sale is the bona fide owner or holder of a first mortgage or deed of trust covering the same, or any part thereof, for the payment of money or other valuable consideration, shall upon failure of the former owner or owners to take title thereto under this act within the time specified and after giving thirty days notice by registered mail to the last known address of said owner or owners be entitled to receive a deed therefor from the county or municipality in the same manner and under the same terms as provided for said owner or owners under this act.

Rights of mortgagees to take title after notice to owners.

SEC. 12. Any county, municipality or other governmental agency which has heretofore bought lands under foreclosure proceedings are hereby authorized and empowered to convey the said land to the former owner for the amount of taxes, costs and charges which the said county, municipality or other governmental agency has paid for said lands and for the purchase price of said lands are hereby authorized and empowered to take a note from said former owner, payable in installments not to exceed five years and bearing interest at the rate of six per cent per annum. Said notes shall be secured by a deed of trust prepared and registered at the cost of the former owner, and providing for foreclosure upon default in the payment of any payment of principal or interest, *provided* that the said owner or owners or other per-

Lands already foreclosed and purchased by local units redeemable on five-year note.

Note secured by deed of trust.

Time limit on redemption.

Subsequent taxes added.

Redemption where certificate is in hands of third person.

Counties excepted.

Conflicting laws repealed.

sons interested shall take advantage of this option on or before the first day of April, 1934; and *provided further* that the county is still the bona fide holder of said lands; and *provided further* that the said owner or owners shall also include in said notes all subsequent taxes due on said land and that might have become due on said land if the said county, municipality or other governmental agency had not become the purchaser thereof under foreclosure proceedings.

SEC. 13. Where any person has purchased a tax certificate in good faith, the owner is allowed to redeem same until April 1, 1934, by reimbursing the purchaser of the full amount paid with all necessary and proper expenses incurred, together with six per cent interest thereon.

SEC. 14. That none of the provisions of this act shall apply to Forsyth County or Orange County, Hyde and Hertford Counties: *Provided*, that this Act shall not be mandatory in the following counties or municipalities therein, but within the discretion of the governing bodies of the said counties or municipalities therein, to-wit: Alleghany, Gaston, Polk, Granville, Catawba, Lincoln, Wilkes, Guilford, Surry, Nash, Moore, Richmond, Camden, Durham, Rockingham and New Hanover.

SEC. 15. All laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 16. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1933.

H.B. 128

CHAPTER 182

AN ACT TO PROVIDE FOR UNINCORPORATED BENEFICIAL ORGANIZATIONS, ASSOCIATIONS AND/OR SOCIETIES TO SUE AND/OR BE SUED IN COMMON NAME.

The General Assembly of North Carolina do enact:

C. S. 457, amended.

SECTION 1. That section number four hundred and fifty-seven of the Consolidated Statutes of North Carolina shall be and the same is hereby amended by adding another section thereto, as follows:

Unincorporated insurance societies may sue and be sued in own name.

"Any and/or all unincorporated, beneficial organizations, fraternal benefit orders, associations and/or societies, or voluntary fraternal beneficial organizations, orders, associations and/or societies issuing certificates and/or policies of insurance, foreign or domestic, now or hereafter doing business in this State, shall have the power to sue and/or be

sued in the name commonly known and/or used by them in the conduct of their business to the same extent as any other legal entity established by law, and without naming any of the individual members composing it: *Provided*, however, this act shall apply only in actions concerning such certificates and/or policies of insurance.

Applicable only to policies issued.

SEC. 2. That all laws and/or clauses of laws in conflict with the provisions of this act are hereby expressly repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified, this the 27th day of March, A. D. 1933.

H.B. 390

CHAPTER 183

AN ACT TO EXEMPT DAVIE COUNTY FROM THE PROVISIONS OF CHAPTER 119 OF THE PUBLIC LAWS OF 1929, AND ALL AMENDMENTS THERETO, REGULATING THE PRACTICE OF BARBERING IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Davie County be and it is hereby exempted from the provisions of chapter one hundred and nineteen Public Laws one thousand nine hundred and twenty-nine, and all amendments thereto, the same being an act regulating the practice of barbering in North Carolina.

Ch. 119, Public Laws 1929, amended, exempting Davie County from Barbers Law.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after the ratification of this act.

Ratified this the 27th day of March, A. D. 1933.

H.B. 956

CHAPTER 184

AN ACT TO AMEND CHAPTER 213 OF THE PUBLIC LAWS OF 1927, RELATING TO THE COMMISSIONS TO BE PAID THE PRESENT TAX COLLECTOR OF YANCEY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section three, chapter two hundred and thirteen of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by adding after the word "body" in line ten of said section the following: "That the commissions on the tax lists delivered

Ch. 213, Public Laws 1927, amended.

Tax commissions
of Yancey County
Tax Collector.

to the present tax collector of Yancey County shall be paid and allowed in the same way and manner as the settlement for the preceding year; and such commissions shall not be reduced during his term of office by the board of county commissioners."

Partial and final
settlements.

SEC. 2. That the sheriff may make partial final settlement on the first day of July, one thousand nine hundred and thirty-three, and the time for final settlement be and the same is extended until the first day of December, one thousand nine hundred and thirty-three.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1933.

H.B. 652

CHAPTER 185

AN ACT TO REGULATE THE LEASING OF STORAGE BATTERIES.

The General Assembly of North Carolina do enact:

"Rental battery"
defined.

SECTION 1. As used in this act the words "rental battery" are defined as an electric storage battery loaned, rented or furnished for temporary use by any person, firm or corporation engaged in the business of buying, selling, repairing or recharging electric storage batteries. All such persons, firms or corporations may mark any such rental batteries belonging to them with the word "rental," or any other word of similar meaning, printed or stamped upon or attached to such battery together with such words as shall identify such batteries as the property of the person, firm or corporation so marking the same. It shall be unlawful for any person, firm or corporation to so mark any such batteries which are not the property of such person, firm or corporation.

Identification of
rental storage
batteries.

Defacing word
"rental" pro-
hibited.

SEC. 2. It is unlawful for any person, firm or corporation to remove, deface, alter or destroy the word "rental" on any rental battery or any other word, mark or character printed, painted or stamped upon or attached to any rental battery to identify the same as belonging to or being the property of any person, firm or corporation.

Sale, etc., of rental
battery prohibited.

SEC. 3. It is unlawful for any person, firm or corporation other than the owner thereof to sell, dispose of, deliver, rent or give to any other person, firm or corporation any rental battery marked by the owner as provided by section one of this act.

SEC. 4. It is unlawful for any person, firm or corporation engaged in the business of buying, selling, repairing or recharging electric storage batteries to recharge or repair any rental battery not owned by such person, firm or corporation marked by the owner thereof as provided by section one of this act.

Repairing another's rental battery prohibited.

SEC. 5. It is unlawful for any person, firm or corporation to retain in his, their or its possession for a longer period than ten (10) days, without the written consent of the owner, any rental battery marked as such by the owner as provided by section one of this act. Demand must be made on any person who so retains a rental battery in his possession at least five days before a prosecution can be instituted: *Provided, however*, that proof of a registered letter having been sent to the person so offending at his last known address shall be accepted as conclusive evidence of such demand.

Time limit on possession of rental battery without written consent.

SEC. 6. Any person, firm or corporation, and the officers, agents, employees, and members of any firm or corporation violating any of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof shall be sentenced to pay a fine not exceeding fifty dollars or be imprisoned for a term of not exceeding thirty days in the discretion of the court.

Violation made misdemeanor.

SEC. 7. That all acts or parts of acts inconsistent with this act be, and the same are hereby repealed.

Conflicting laws repealed.

SEC. 8. That this act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of March, A. D. 1933.

H.B. 745

CHAPTER 186

AN ACT TO AMEND SECTION 1864 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO DEPREDACTIONS OF DOMESTIC FOWLS IN CERTAIN COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred and sixty-four of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding in line six after the word "feedstuff" and before the word "or" the following: "or strawberries or any other truck crop:" *Provided*, this act shall apply only to Duplin County.

C.S. 1864, amended, as to Duplin County only.

Depredations by domestic fowls on strawberries.

SEC. 2. That all laws or clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 28th day of March, A. D. 1933.

S.B. 147

CHAPTER 187

AN ACT TO AMEND SECTIONS EIGHTY-FOUR (84) AND THREE THOUSAND TWO HUNDRED AND FORTY (3240) OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE ADVERTISEMENT OF RE-SALES IN PROCEEDINGS TO SELL REAL PROPERTY TO MAKE ASSETS AND FOR PARTITION.

The General Assembly of North Carolina do enact:

C.S. 84 and 3240,
amended.

Notices of re-sale
of real estate to
make assets and
for partition.

SECTION 1. That Section Eighty-four (84) and Section Three Thousand Two Hundred and Forty (3240) of the Consolidated Statutes of North Carolina be amended by adding at the end of each of said Sections a sentence to read as follows: "*Provided, however,* that in case a re-sale of such real property shall become necessary under such proceeding, that such real property shall then be re-sold only after notice of re-sale has been duly posted at the Court House Door in the County for fifteen days immediately preceding the re-sale and also published at any time during such fifteen day period once a week for two successive weeks of not less than eight days in some newspaper published in the County, if a newspaper is published in the County, but if there be no newspaper published in said County the notice of re-sale must be posted at the Court House Door and three other public places in the County for fifteen days immediately preceding the re-sale."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 229

CHAPTER 188

AN ACT TO AMEND SECTION 150 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA TO EXTEND THE TIME FOR THE ADMINISTRATION AND FINAL SETTLEMENT OF ESTATES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 150 of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding thereto the following: C.S. 150, amended.

Provided, that upon petition of any executor, administrator or collector, and after notice in writing by registered mail to all devisees, legatees, or other parties in interest, at his, her or their last known post office address, posted not less than thirty days prior to the hearing upon such petition, the Clerk of the Superior Court, for good and sufficient cause shown, may extend the time for filing the final settlement of any estate, from year to year, for a total period not to exceed an aggregate of five years from and after the date of the qualification of such executor, administrator or collector, which said order of the Clerk of the Superior Court shall not become effective until approved by the Resident Judge of the Superior Court. Clerk authorized to extend time of final settlement of estates.

SEC. 2. That all laws and clauses of laws in conflict herewith be and the same are hereby repealed. Approval by Judge.

SEC. 3. That this act shall be in full force and effect from and after its ratification. Conflicting laws repealed.

Ratified this the 29th day of March, A. D. 1933.

S.B. 295

CHAPTER 189

AN ACT TO MAKE COMPETENT EVIDENCE OF COMMUNICATED THREATS AGAINST THE DEFENDANT ON PLEAS OF SELF-DEFENSE IN CASES OF ASSAULT, ASSAULT AND BATTERY, AND AFFRAYS, WHERE DEADLY WEAPONS ARE USED AND SERIOUS DAMAGE DONE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 4215 of the Consolidated Statutes of North Carolina be and it is hereby amended by striking out the period at the end of the section and inserting in lieu thereof a colon and adding the following "*Provided*, that C.S. 4215, amended.

in all cases of assault, assault and battery, and affrays, wherein deadly weapons are used and serious injury is Evidence of threats of assailant against defendant made competent.

Purpose.

inflicted, and the plea of the defendant is self-defense, evidence of former threats against the defendant by the person alleged to have been assaulted by him, if such threats shall have been communicated to the defendant before the altercation, shall be competent as bearing upon the reasonableness of the claim of apprehension by the defendant of death or serious bodily harm, and also as bearing upon the amount of force which reasonably appeared necessary to the defendant, under the circumstances, to repel his assailant."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 311

CHAPTER 190

AN ACT TO AMEND SECTION 1013, CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

C.S. 1013,
amended, as to
fraudulent sales
in bulk.

SECTION 1. That Section 1013 of the Consolidated Statutes of North Carolina be, and the same is hereby amended by striking out the words "within said time," in line seven and substituting therefor the words "seven days before the proposed sale."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 312

CHAPTER 191

AN ACT TO AMEND CHAPTER ONE HUNDRED FORTY-SIX, LAWS ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, SO AS TO ELIMINATE THE REQUIREMENT OF AN ESTIMATE OF UNCOLLECTED TAXES TO BE OF THE AVERAGE OF THE PAST PRECEDING THREE YEARS.

The General Assembly of North Carolina do enact:

Ch. 146, Public
Laws 1927,
amended, as to
estimating uncol-
lected taxes.

SECTION 1. That Chapter 146, Laws of 1927, be amended as herein: Amend section ten of said act by striking out the comma in line eleven after the word "year" and insert in lieu thereof a period, and striking out all of said section after the said word "year" in line eleven down to and including the word "three" in line sixteen.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 324

CHAPTER 192

AN ACT TO AMEND SECTION 2285 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO PROCESS AND JURY SERVICE ISSUED AND UNDER SAID SECTION.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 2285 of the Consolidated Statutes of North Carolina be amended by adding the following at the end of said section: "The sheriffs of the several counties to whom a process is directed under the provisions of this Section shall serve the same without demanding their fees in advance. And the juries of the several counties upon whom a process is served under the provisions of this section shall serve and make their returns without demanding their fees in advance." C.S. 2285, amended, abolishing advance fees of sheriffs and juries in certain cases.

SEC. 2. That all laws and clauses of laws in conflict with the provision of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 356

CHAPTER 193

AN ACT TO PERMIT THE CONSOLIDATION OF COUNTIES BY POPULAR VOTE THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That any two or more counties which are contiguous, or which lie in a continuous boundary may, in the manner herein prescribed, consolidate so as to form a single county. Where any group of counties so situated desires to effect such consolidation, a uniform resolution to this effect, setting forth the name of the proposed new county, shall be adopted by the governing bodies thereof, which resolution shall call a special election to be held on a specified date which shall be the same in all of said counties but not less than sixty nor more than ninety days from the last date of the adoption of such resolution in any of said counties. Contiguous counties may consolidate into one.

Resolution.

Special election.

Said resolution shall also specify what group of counties it is proposed to consolidate, the name of the new county thus to be formed, and the county seat thereof. The governing body of each of said counties shall cause said resolution to be printed in some newspaper published therein, once a week for a period of six weeks prior to the date of said election.

Publication of
notice of.

Election laws
applicable.

Registration.

Notice of.

SEC. 2. The election thus called shall be held in each of said counties and shall be conducted pursuant to the general election laws governing elections for members of the General Assembly. The registration books shall be kept open in each of said counties for a period of twenty consecutive days prior to said election, and notice of such registration shall be advertised and registrars appointed in the manner now prescribed by law governing elections for members of the General Assembly. Citizens of said counties who are registered and are otherwise qualified to vote shall be entitled to vote in said election in their respective counties for the purpose of determining whether it is the will of such voters that the proposed consolidation be effected. For use in said election the County Board of Elections in each of said counties shall cause to be printed and provided at each polling place a sufficient number of ballots on which shall be printed the following:

Ballots.

☐ For Consolidation

☐ Against Consolidation

Place a cross (x) mark in the square preceding
the proposition for which you desire to vote.

All such ballots shall have printed on the back thereof the facsimile of the signatures of the members of the county board of elections of the county in which they are being used, and none other than such official ballots shall be valid for use in said election. As soon as practicable the county board of elections in each of said counties shall certify the result of said election to the governing bodies of all of the counties in said group, and each governing body shall cause the complete results of said election to be spread of record upon their respective minutes. If it appear that a majority of those voting in each of said counties voted in favor of the proposed consolidation, then said consolidation shall be declared to be in effect, and thereupon, the several counties shall stand abolished except as hereinafter provided, and the new county thus created shall for all purposes be constituted one of the counties of this State with all the rights, powers, and functions incident thereto under the general laws. If it appear that a majority in any one of said counties

Certifying result.

voted against the proposed consolidation, then said consolidation shall be declared to have failed for all purposes.

SEC. 3. In case such consolidation be effected, the county boards of elections of the counties thus consolidated, acting together as one board, shall for the time being serve as a temporary county board of elections for the new county thus created, until the expiration of the terms for which they were appointed by the State Board of Elections. Thereafter the State Board of Elections shall appoint for such new county a county board of elections consisting of three members, in the manner and for the term now prescribed by law.

New county
board of elections.

SEC. 4. In case such consolidation be effected, then said temporary county board of elections shall immediately call and shall hold a special election in such new county, on a date not less than forty-five nor more than sixty days after the date on which said consolidation was voted into effect, for the purpose of electing for said new county all constitutional and other county and township officers, except Justices of the Peace, as now provided by law for counties throughout the State, including a board of county commissioners consisting of five members. No elections shall be held to fill any office theretofore existing in one or more of the group of counties thus consolidated if such office did not exist in each of said counties, but all of such offices peculiar to only a part of the counties brought into said consolidation shall be deemed abolished in respect to the new county. All constitutional county and township offices, all offices created for counties and townships by general laws, and all other offices in the group of counties thus consolidated, provided they existed in each of said counties, are hereby created for the new county effected by such consolidation, with the same rights, powers, duties and functions pertaining to such offices under the existing law. In order that elections by townships may be conducted, the various township lines and names as they existed before consolidation shall continue in effect, and townships of the several counties shall be deemed townships of the new county until thereafter altered in the manner prescribed by law.

Special election
for new county
officers.

Offices to be filled.

Townships
retained.

SEC. 5. All officers elected for the new county at said special election shall hold office until the next general election at which time their successors shall be elected for the regular term prescribed by law. The salaries of all officers elected for the new county at said special election shall be the same as those now fixed by law for such offices. In case the salaries of any officers in the counties thus consolidated were not uniform, then any officer elected for the new county at such special election shall be entitled to

Term of new
officers.

Salaries.

a salary equal to the highest salary paid for that particular office in any of said counties before such consolidation was effected.

Retention of old officers till qualification of new.

SEC. 6. Notwithstanding such consolidation is voted upon favorably, all the existing officers in each of said counties shall continue to function as theretofore and shall have full authority to carry on the regular business of their respective counties, receiving their regular compensation therefor, until the officers for said new county shall have been elected and are qualified, as provided in section 4 hereof; and pending said election and the organization of the government of the new county, the several counties thus consolidated shall, for the purpose of carrying on their regular business, continue to exist and to function as separate county governments as fully as if said consolidation had never been voted upon. As soon as the officers for said new county are elected and qualified, then all public offices in the separate counties thus consolidated shall stand abolished and said separate counties shall stand dissolved and shall cease to exist for any and all purposes.

Powers and duties of new officers.

SEC. 7. All officers elected for the new county shall become vested with all the rights, powers, duties, and functions which pertained to their respective offices in any one of the counties thus consolidated. It shall be the duty of all public officers theretofore serving in each of said counties forthwith to surrender and turn over to the corresponding officers of the new county all books, records, funds, and other property held by them in their respective offices. Said new county shall become vested with title to all property of every kind and character, real, personal and mixed, theretofore belonging to each of said counties and shall have full power to collect and disburse any and all taxes, penalties, and other charges which had been assessed by or had become due to said counties prior to such consolidation.

Transfer of books, records, etc.

SEC. 8. All records, papers, files, funds, and the like held by the Clerks of Courts in any of said counties shall forthwith be turned over to corresponding officials in the new county, who shall docket all suits and proceedings in order that the same may be carried on under the regular legal procedure. Wherever counties thus consolidated lie in different judicial districts, the new county thus established shall become a part of that judicial district in which the larger portion of its territory lies.

Judicial district.

Liability for bonded indebtedness.

SEC. 9. Any such new county thus established shall be liable for all of the bonded and other indebtedness of the separate counties so consolidated, and any and all rights which might have been enforced against any of said counties

may be enforced against said new county as fully as though the proceeding were against the county originally liable.

SEC. 10. All Justices of the Peace and constables holding office at the time of such consolidation shall continue to serve as such in and for the new county thus established until the expiration of the terms for which they were elected or appointed, at which time, Justices of the Peace and constables may be elected and appointed for said new county in the manner now provided by law. Such consolidation shall in no wise affect the validity of any proceeding pending in the court of any Justice of the Peace in said counties.

Justices of the
Peace and
constables.

SEC. 10½. In the event such consolidation be thus effected, the consolidated county thereafter shall be entitled to the same representation in the House of Representatives theretofore had by the several counties so consolidated until the next re-apportionment of the membership of the House of Representatives by the General Assembly. Nor shall such consolidation affect the existing lines of State senatorial or congressional districts or the representation therein.

Representation in
General Assembly.

SEC. 11. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 12. This act shall be in effect from and after its passage.

Ratified this the 29th day of March, A. D. 1933.

S.B. 357

CHAPTER 194

AN ACT TO PERMIT THE ANNEXATION OF ONE COUNTY BY ANOTHER BY POPULAR VOTE.

The General Assembly of North Carolina do enact:

SECTION 1. Wherever two counties are contiguous, and it is their mutual desire that one of said counties shall be annexed to and merged in the other, such annexation may be effected in the manner herein prescribed. The governing body of each of said counties shall adopt a uniform resolution setting forth the willingness of one of said counties to become annexed to and merged in the other pursuant to the authority of this act. Said resolution shall also call for a special election to be held on a specified date which shall be the same in both counties but not less than sixty nor more than ninety days from the last date on which said resolution was adopted in either of said counties. The governing body of each of said counties shall cause said resolution to be printed in some newspaper published there-

Merging of one
contiguous county
with another
authorized.

Resolution.

Special election.

Notice of.

in once a week for a period of six weeks prior to the date of said election.

Election laws applicable.

Registration.

SEC. 2. The election thus called shall be held in each of said counties and shall be conducted pursuant to the general election laws governing elections for members of the General Assembly. The registration books shall be kept open in each of said counties for a period of twenty consecutive days prior to said election, and notice of such registration shall be advertised and registrars appointed, in the manner now prescribed by law governing elections for members of the General Assembly. Citizens of said counties who are registered and are otherwise qualified to vote shall be entitled to vote in said election in their respective counties for the purpose of determining whether it is the will of such voters that the proposed annexation be effected. For use in said election the County Board of Elections in each of said counties shall cause to be printed and provided at each polling place a sufficient number of ballots on which shall be printed the following:

Ballots.

- ☐ For Annexation
- ☐ Against Annexation

Place a cross (x) mark in the square preceding the proposition for which you desire to vote.

Certifying results.

All such ballots shall have printed on the back thereof the facsimile of the signatures of the members of the County Board of Elections of the county in which they are being used, and none other than such official ballots shall be valid for use in said election. As soon as practicable the County Board of Elections in each of said counties shall certify the results of said election to the Governing Body of both counties, and thereupon, the Governing Body of each county shall cause the results of the said election in both counties to be spread of record upon their respective minutes. If it appear that a majority of those voting in each of said counties voted in favor of the proposed annexation, then said annexation shall be declared to be in effect. If it appear that a majority of those voting in either of said counties voted against the proposed annexation, then said annexation shall be declared to have failed for all purposes.

Dissolution of county merged.

SEC. 3. In the event such annexation shall be voted upon favorably in each of said counties, then the county which was voted to be annexed to the other shall thereupon stand dissolved and abolished, and its territory thereby shall be transferred to and for all purposes shall become a part of the annexing county, and townships of the annexed county

Townships.

shall be deemed townships of the annexing county until thereafter altered in the manner prescribed by law.

SEC. 4. In the event such annexation be thus effected, all public offices except those of Justice of the Peace and Constable, in the county so annexed, shall stand abolished, and it shall be the duty of those who held such offices before annexation to turn over to the corresponding officers of the annexing county all books, records, funds, and other property theretofore held by them in their official capacity, and said corresponding officers of the annexing county shall be vested with all the rights of said offices thus abolished, and shall be entitled to the custody and control of all books, records, funds, and other property formerly held by the incumbents of such abolished offices.

Abolition of
offices in merged
county.

Transfer of
books, records, etc.

SEC. 5. In the event such annexation be thus effected, all records, papers, files, funds, and the like held by Clerks of Courts in the annexed county shall forthwith be turned over to corresponding clerks in the annexing county, who shall docket all suits and proceedings in order that the same may be carried on under the regular legal procedure. All Justices of the Peace and Constables holding office in the annexed county at the time of such annexation shall continue to serve as Justices of the Peace and Constables of the annexing county in and for the new township, until the expiration of the terms for which they were elected or appointed, in as full a measure as if such annexation had not occurred, and the validity of proceedings pending before such Justices of the Peace at the time of annexation shall in no wise be affected thereby. Upon the expiration of their terms, Justices of the Peace and Constables shall be elected or appointed in such annexed territory in the manner prescribed by law. Any other officers provided by the general law for a township shall be elected in the new territory at the next general election following such annexation.

Court records
transferred.

Justices of the
Peace and con-
stables hold over.

SEC. 6. In the event such annexation be thus effected, the annexing county shall forthwith:

Rights of annexing
county.

(a). Become vested with title to all property of every kind and character, real, personal and mixed, theretofore belonging to the annexed county, and shall have full power to collect and disburse any and all taxes, penalties and other charges which had been assessed by or had become due to the annexed county prior to such annexation. Said annexing county shall also be liable for all bonded and other indebtedness of the annexed county, and any and all rights which might have been enforced against said annexed county may be enforced against the annexing county as fully as though the proceeding had been against the county thus annexed;

Title to property.

Taxes.

Liability for
bonded debt.

Other powers of
annexing county.

(b). Said annexing county shall treat said annexed county as a township or division of said annexing county, and said annexing county shall forthwith be vested with title to all property of every kind and character, real, personal and mixed, belonging to said annexed county, and have full power to collect any and all taxes, penalties and other charges which have been assessed by or become due to the annexed county prior to the annexation, and shall disburse the same for the payment of obligations of said annexed county; and the bonded indebtedness of said annexed county shall be a charge only on the property of the township or division of said annexing county which was comprised in the annexed county, and taxes for the payment of same shall be levied only on property within said township or division. And the property in said township or division constituting the property in the annexed county shall not be liable for any of the bonded or other indebtedness of the county annexing it, existing prior to said annexation, and no taxes shall be levied on the property of said township for the payment of same.

Charge of
bonded debt.

Plan of
government.

SEC. 7. That at the time of entering the resolutions as set out in Section 1, the counties in said resolution shall specifically provide whether Plan A or Plan B, as set out in Section 6 of this act, shall govern the two counties as to the bonded indebtedness.

Membership in
General Assembly.

SEC. 7½. In the event such annexation be thus effected, the annexing county thereafter shall be entitled to the same representation in the House of Representatives theretofore had by the annexed and annexing counties until the next reapportionment of the membership of the House of Representatives by the General Assembly. Nor shall such annexation affect the existing lines of State senatorial or congressional districts or the representation therein.

Conflicting laws
repealed.

SEC. 8. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 9. This act shall be in effect from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 358

CHAPTER 195

AN ACT TO AUTHORIZE GOVERNING BODIES OF COUNTIES AND MUNICIPALITIES TO CONTRACT FOR THE PURPOSE OF CARRYING ON ADMINISTRATIVE FUNCTIONS AT JOINT EXPENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That any two or more counties which are contiguous or which lie in a continuous boundary are authorized, whenever it is deemed for their best interests, to enter into written agreements for the joint performance of any and all similar administrative functions and activities of their local governments through consolidated agencies, or by means of institutions or buildings jointly constructed, owned and operated.

Joint administrative functions of contiguous counties.

SEC. 2. Such written agreement shall set forth what functions or activities of local government shall thus be jointly carried on, and shall specify definitely the manner in which the expenses thereof shall be apportioned and how any fees or revenue derived therefrom shall be apportioned. Upon such agreement being ratified by the governing bodies of the counties subscribing thereto, it shall be spread upon their respective minutes.

Written agreements to that end.

Expenses apportioned.

SEC. 3. Whenever any such agreement has been entered into, then the consolidated agency or institution set up to function jointly for the counties which are parties thereto, shall be vested with all the powers, rights, duties and functions theretofore existing by law in the separate agencies so consolidated.

Powers and duties of joint agency.

SEC. 4. No such agreement shall be entered into for a period of more than two years from the date thereof, but such agreements may be renewed for a period not exceeding two years at any one time.

Term of agreement limited.

SEC. 5. In the same manner and subject to the same provisions as herein set out, any municipality may enter into such an agreement with the county in which it is situated, or may join with other municipalities in the same county in making such an agreement with said county, to the end that the functions of local government may, as far as practicable, be consolidated, *provided* this act shall not apply to Guilford County or the municipalities in said County.

Like agreement as to municipalities and counties of location.

Or other municipalities.

Guilford County excepted.

SEC. 6. It is the purpose of this act to bring about efficiency and economy in local government through a consolidation of administrative agencies thereof, and to effectuate this purpose this act shall be liberally construed.

Purpose of Act is economy.

Conflicting laws repealed.

SEC. 7. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 8. This act shall be in effect from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 181

CHAPTER 196

AN ACT TO AMEND CHAPTER 86, PUBLIC LAWS OF NORTH CAROLINA, SESSION 1925, THE SAME BEING AN ACT TO AUTHORIZE AND EMPOWER ADMINISTRATORS, EXECUTORS OR COLLECTORS OF A DECEDENT'S ESTATE TO RENEW THE OBLIGATION OF A DECEDENT WITHOUT INCURRING PERSONAL LIABILITY ON THE PART OF THE ADMINISTRATORS, EXECUTOR OR COLLECTOR.

The General Assembly of North Carolina do enact:

Ch. 86, Public Laws 1925, amended, as to renewal of obligations due decedent's estate.

SECTION 1. That Section 1 of Chapter 86, Public Laws of North Carolina, Session 1925, be and it is hereby amended by inserting a comma after the word "endorsers" in line three of said section and by inserting the words "a guarantor or one of the guarantors" immediately before the words "of any note," in the third line of said section.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this amendment are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.

S.B. 191

CHAPTER 197

AN ACT TO ENABLE POOR PERSONS CONVICTED OF CAPITAL FELONIES TO APPEAL TO THE SUPREME COURT FROM SENTENCES OF DEATH.

The General Assembly of North Carolina do enact:

C. S. 4651, amended.

SECTION 1. That section four thousand six hundred and fifty-one of Volume One of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof additional provisions reading as follows:

Appeals by capital felons as paupers to Supreme Court.

And where it shall appear to the presiding judge that a defendant who has been convicted of a capital felony and who has prayed an appeal to the Supreme Court from the sentence of death pronounced against him upon such convic-

tion is unable to defray the cost of perfecting his appeal on account of his poverty, it shall be the duty of the county in which the alleged capital felony was committed, upon the order of such judge, to pay the necessary cost of obtaining a transcript of the proceedings had and the evidence offered on the trial from the court reporter for the use of the defendant and the necessary cost of preparing the requisite copies of the record and briefs which the defendant is required to file in the Supreme Court under the rules of said Court. The judge may fix the reasonable value of the services rendered in furnishing such transcript and preparing such copies of the record and briefs, and said copies of the record and briefs shall be prepared in the manner prescribed by the rules of the Supreme Court in pauper appeals. *Provided*, that this act shall apply only to those cases in which counsel has been assigned by the court.

Counties to defray
appeal costs.

Applicable only
where counsel
named by Court.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.

S.B. 206

CHAPTER 198

AN ACT TO AMEND CHAPTER 402, "BEING AN ACT TO AUTHORIZE, EMPOWER AND DIRECT THE SHERIFF AND OTHER TAX COLLECTING OFFICERS IN CERTAIN COUNTIES AND MUNICIPALITIES TO ESTABLISH A PARTIAL PAYMENT PLAN FOR THE COLLECTION OF TAXES" AND TO ADD THE COUNTIES OF HAYWOOD, ROWAN AND SWAIN TO THE PROVISIONS OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 2 of Chapter 402, Public Laws of 1931, being "An Act to Authorize, Empower and Direct the Sheriff and Other Tax Collecting Officers in Certain Counties and Municipalities to Establish a Partial Payment Plan for the Collection of Taxes," be and the same is hereby amended by adding at the end of said Section 2 after the word "Yancey," a comma and the words "Haywood, Rowan and Swain."

Ch. 402, Public
Laws 1931, amend-
ed, as to partial
payment of taxes
in certain counties.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.

S.B. 241

CHAPTER 199

AN ACT TO AMEND SECTION TWO THOUSAND FIVE HUNDRED SEVENTY-EIGHT CONSOLIDATED STATUTES OF NORTH CAROLINA WITH REFERENCE TO DEVOLUTION OF POWER OF SALE IN MORTGAGE OR DEED OF TRUST UPON DEATH OF MORTGAGEE OR TRUSTEE.

The General Assembly of North Carolina do enact:

C. S. 2578, amended, as to devolution of power of sale upon death of mortgagee or trustee.

SECTION 1. That Section Two Thousand Five Hundred Seventy-eight of the Consolidated Statutes of North Carolina be and the same is hereby amended as follows: After the word "administrator" in line five of said Section 2578 insert the following words "or collector."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.

S.B. 167

CHAPTER 200

AN ACT TO AMEND CHAPTER 283 OF THE PUBLIC LAWS OF 1931, BEING KNOWN AS AN ACT TO AMEND SECTION ONE THOUSAND SIX HUNDRED AND EIGHTY-ONE OF THE CONSOLIDATED STATUTES RELATING TO PAYMENT OF DAMAGES DONE BY DOGS.

The General Assembly of North Carolina do enact:

Ch. 283, Public Laws 1931, and C. S. 1681, amended, as to damage done by dogs in Onslow County.

SECTION 1. That Chapter 283 of the Public Laws of 1931, being known as "An Act to Amend Section One Thousand Six Hundred and Eighty-One of the Consolidated Statutes, relating to payment of damages done by dogs," be and the same is hereby amended by adding to Section Two of said act the following: Onslow County.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 31st day of March, A. D. 1933.

S.B. 281

CHAPTER 201

AN ACT TO ENABLE COUNTIES TO ESTABLISH DISTRICT JAILS.

The General Assembly of North Carolina do enact:

Formation of district jail by contiguous counties.

SECTION 1. That any two or more counties contiguous to one another or which lie in a continuous group may enter into an agreement for the construction and maintenance of

a district jail. Such agreement shall specify the amount of the construction and maintenance cost to be borne by each county and shall fix the terms upon which such jail may thereafter be used by the counties becoming parties to the agreement. Terms.

SEC. 2. Such counties may also by agreement establish a jail already built, as a district jail, and provide for the improvement, enlargement, maintenance cost and use thereof. Use of jail already built.

SEC. 3. When and if such district jail has been established, all the counties in such district may then sell or dispose of their separate jails upon such terms as the Board of County Commissioners may decide. Disposition of unused jails.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 31st day of March, A. D. 1933.

S.B. 450

CHAPTER 202

AN ACT RELATING TO THE APPOINTMENT AND
ELECTION OF COUNTY SUPERINTENDENTS OF
PUBLIC INSTRUCTION AND DISTRICT SCHOOL COM-
MITTEEMEN.

Whereas, The General Assembly of North Carolina, session of one thousand nine hundred thirty-three, is about to appoint members of the Boards of Education of the several Counties of the State; and Preamble: Bien-
nial appointment
of County Boards
of Education.

Whereas, it is the purpose and intent of the General Assembly in passing said act that the next Boards of Education shall appoint and elect the County Superintendents of Public Instruction and the District School Committeemen in and for their respective Counties; *Now, therefore*,

The General Assembly of North Carolina do enact:

SECTION 1. That any action by any County Board of Education in any County in this State, purporting and attempting to select, appoint or elect a County Superintendent of Public Instruction, or District School Committeemen for said County, except in cases of school boards permitted by law to hold over for the biennium 1933-1935, taken and had, or attempted to be taken and had before the appointment and qualification of the Boards of Education by the General Assembly of 1933 for the next biennium, be, and the same is hereby declared to be null, void, and of no force or validity. Naming of County
Superintendents
and District Com-
mitteemen before
qualification of
Boards void.

Appointments directed as soon as practicable after April 1, 1933.

SEC. 2. That the County Boards of Education appointed by the General Assembly of 1933, and those permitted by law to hold over for the biennium 1933 to 1935, shall, as soon as practicable after the first Monday in April, 1933, proceed with the selection of a County Superintendent of Public Instruction, who shall hold office from the date of his qualification, said date to be fixed by such Board of Education, for a period of two years, or until his successor is elected and qualified; and such Boards of Education shall also proceed as soon as practicable after the first Monday in April, 1933, to appoint District School Committeemen for their respective Counties, who shall likewise hold office from the date of their selection and qualification for a period of two years, or until their successors are elected and qualified. The selection of public school teachers for each of the two next succeeding years shall not be valid unless made by the School Committeemen appointed as herein contemplated.

Selection of teachers.

Conflicting laws repealed.

SEC. 3. All laws and clauses of law in conflict with this act are hereby repealed.

SEC. 4. This act shall be in effect from and after its ratification.

Ratified this the 31st day of March, A. D. 1933.

H.B. 906

CHAPTER 203

AN ACT TO AMEND CHAPTER EIGHTY-SEVEN PUBLIC LAWS OF 1925 AND ALL LAWS AMENDATORY THEREOF.

The General Assembly of North Carolina do enact:

Ch. 87, Public Laws 1925, amended, as to professional nurses.

SECTION 1. That section 3 of Chapter 87, Public Laws 1925, be and the same is hereby amended by striking out the word "three" in line three and inserting the word "four" in lieu thereof.

Ch. 56, Public Laws 1931, amended, as to N. C. Board of Nurse Examiners.

SEC. 2. That subsection (b) of sec. 1, Chapter 56, Public Laws of 1931, be and the same is hereby amended by inserting in line six of said subsection after the word "shall" and before the word "have" the words "jointly with the North Carolina Board of Nurse Examiners."

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 31st day of March, A. D. 1933.

H.B. 914

CHAPTER 204

AN ACT TO PROVIDE FOR THE LISTING AND VALU-
ING OF ALL PROPERTY, REAL, PERSONAL, AND
MIXED, AT ITS TRUE VALUE IN MONEY.*The General Assembly of North Carolina do enact:*

ARTICLE I

SECTION 1. This act may be cited as the Machinery Act of one thousand nine hundred thirty-three. Machinery Act.

SEC. 2. When used in this act:

Definitions.

(1). The term "person" means an individual, trust, or estate, a partnership or company. Person.

(2). The term "corporation" includes associations, joint stock companies, insurance companies, and limited partnerships where shares of stock are issued. Corporation.

(3). The term "domestic" when applied to corporations or partnerships means created or organized in the State of North Carolina. Domestic.

(4). The term "foreign" when applied to a corporation or partnership means a corporation or partnership not domestic. Foreign.

(5). The term "commissioner" means the Commissioner of Revenue. Commissioner.

(6). The term "deputy" means an authorized representative of the Commissioner of Revenue or other commissioner. Deputy.

(7). The term "taxpayer" means any person, firm or corporation subject to a tax or duty imposed by the Revenue or Machinery Act. Taxpayer.

(8). The term "State license" means a license issued by the Commissioner of Revenue, usable, good and valid in the county or counties named in the license. State license.

(9). The term "State-wide license" means a license issued by the Commissioner of Revenue, usable, good and valid in each and every county in this State. State-wide license.

(10). The term "intangible property" means patents, copyrights, secret processes and formulæ, good will, trademarks, trade-brands, franchises, stocks, bonds, notes, evidences of debt, bills and accounts receivable, and other like property. Intangible property.

(11). The term "tangible property" means all property other than intangible. Tangible property.

(12). The term "public utility" as used in this act means and includes each person, firm, company, corporation, and association, their lessees, trustees, or receivers, elected or appointed by any authority whatsoever, and herein referred to as express company, telephone company, telegraph com- Public utility.

pany, Pullman car company, freight-line company, equipment company, electric power company, gas company, railroad company, union depot company, water transportation company, street railway company, railroad company, and other companies exercising the right of eminent domain, and such term "public utility" shall include any plant or property owned and/or operated by any such persons, firms, corporations, companies, or associations.

Express company.

(13). The term "express company" means a public utility company engaged in the business of conveying to, from, or through this State, or part thereof, money, packages, gold, silver, plate, or other articles and commodities by express, not including the ordinary freight lines of transportation of merchandise and property in this State.

Telephone company.

(14). The term "telephone company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or part thereof, telephone messages or conversations.

Telegraph company.

(15). The term "telegraph company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or a part thereof, telegraphic messages.

Pullman car company.

(16). The term "Pullman car company" means a public utility company engaged in the business of operating cars for the transportation, accommodation, comfort, convenience, or safety of passengers, on or over any railroad line or lines or other common carrier lines, in whole or in part within this State, such line or lines not being owned, leased, and/or operated by such railroad company, whether such cars be termed sleeping, Pullman, palace, parlor, observation, chair, dining, or buffet cars, or by any other name.

Freight-line company.

(17). The term "freight-line company" means a public utility company engaged in the business of operating cars for the transportation of freight or commodities, whether such freight and/or commodities is owned by such company or any other person or company over any railroad or other common carrier line or lines in whole or in part within this State, such line or lines not being owned, leased, and/or operated by such railroad company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture, refrigerator, fruit, meat, oil, or by any other name.

Equipment company.

(18). The term "equipment company" means a public utility company engaged in the business of furnishing and/or leasing cars, of whatsoever kind or description, to be used in the operation of any railroad or other common carrier line or lines, in whole or in part within this State, such

line or lines not being owned, leased, or operated by such railroad company.

(19). The term "electric power company" means a public utility company engaging in the business of supplying electricity for light, heat, and/or power purposes to consumers within this State.

Electric power company.

(20). The term "gas company" means a public utility company engaged in the business of supplying gas for light, heat, and/or power purposes to consumers within this State.

Gas company.

(21). The term "waterworks company" means a public utility company engaged in the business of supplying water through pipes or tubing and/or similar manner to consumers within this State.

Waterworks company.

(22). The term "union depot company" means a public utility company engaged in the business of operating a union depot or station for railroads or other common carrier purposes.

Union depot company.

(23). The term "water transportation company" means a public utility company engaged in the transportation of passengers and/or property by boat or other water craft, over any waterway, whether natural or artificial, from one point within this State to another point within this State, or between points within this State and points without this State.

Water transportation company.

(24). The term "street railway company" means a public utility company engaged in the business of operating a street suburban or interurban railway, either wholly or partially within this State, whether cars are propelled by steam, cable, electricity, or other motive power.

Street railway company.

(25). The term "railroad company" means a public utility company engaged in the business of operating a railroad, either wholly or partially within this State, or rights of way acquired or leased and held exclusively by such company or otherwise.

Railroad company.

(26). The terms "gross receipts" or "gross earnings" mean and include the entire receipts for business done by any person, firm, or corporation, domestic or foreign, from the operation of business or incidental thereto, or in connection therewith. The gross receipts or gross earnings for business done by a corporation, engaged in the operation of a public utility, shall mean and include the entire receipts for business done by such corporation, whether from the operation of the public utility itself or from any other business done whatsoever.

Gross receipts or earnings.

(27). The terms "bank," "banker," "broker," "stock jobber," mean and include any person, firm, or corporation who or which has money employed in the business of dealing in coin, notes, bills of exchange, or in any business of deal-

Bank, banker, broker, stock jobber.

ing, or in buying or selling any kind of bills of exchange, checks, drafts, bank notes, acceptances, promissory notes, bonds, warrants, or other written obligations, or stocks of any kind or description whatsoever, or receiving money on deposits.

Collectors.

(28). The terms "collector" or "collectors" mean and include county, township, city, town, tax collectors and sheriffs.

List takers,
assessors.

(29). The term "list takers and/or assessors" means and includes either list takers, assessors, or assistants.

Real property,
real estate, land,
tract, lot.

(30). The terms "real property," "real estate," "land," "tract," or "lot" mean and include not only the land itself, but also all buildings, structures, improvements, and permanent fixtures thereon, and all rights and privileges belonging or in any wise appertaining thereto, except where the same may be otherwise denominated by this or the Revenue Act.

Shares of stock.

(31). The terms "shares of stock" or "shares of capital stock" mean and include the shares into which the capital or capital stock of any incorporated company or association may be divided.

Tax, taxes.

(32). The terms "tax" or "taxes" mean and include any taxes, special assessments, costs, penalties, and/or interest imposed upon property, or other subjects of taxation.

ARTICLE II

State Board of
Assessment.

STATE BOARD OF ASSESSMENT

Creation and
personnel.

SEC. 200. The Governor, or some person designated by him, the Commissioner of Revenue, the chairman of the Corporation Commission, the Attorney General, and the Director of Local Government shall be and are hereby created the State Board of Assessment, with all the powers and duties prescribed in the act. The Commissioner of Revenue shall be the chairman of the said board, and shall, in addition to presiding at the meetings of the board, exercise the functions, duties, and powers of the board when not in session. The board may employ an executive secretary, whose entire time may be given to the work of the said board, and is authorized to employ such clerical assistance as may be needed for the performance of its duties.

Chairman.

Executive
secretary and
assistants.

Oath of office.

SEC. 201. The members of the said board shall take and subscribe to the constitutional oath of office and file the same with the Secretary of State.

Duties of Board.

SEC. 202. *Duties of State Board of Assessment.*

Valuation and
taxation.

The State Board of Assessment shall exercise general and specific supervision of the systems of valuation and taxation throughout the State, including counties and municipal-

ities, and in addition they shall be and constitute a State Board of Equalization and Review of valuation and taxation in this State. It shall be the duty of said board:

As State Board of Equalization and Review.

(1). To confer with and advise boards of county commissioners, tax supervisors, assessing officers, list takers, and all others engaged in the valuation and assessment of property, in the preparation and keeping of suitable records, and in the levying and collection of taxes and revenues, as to their duties under this act or any other act passed for the purpose of valuation of property, assessing, levying, and/or the collection of revenue for counties, municipalities, and other subdivisions of the State, to insure that proper proceedings shall be brought to enforce such revenue acts and for the collection of penalties and liabilities imposed by law upon public officers, officers of corporations, and individuals failing, refusing, or neglecting to comply with this act; and to call upon the Attorney General or any prosecuting attorney in the State to assist in the execution of the powers herein conferred.

Advising with counties in tax matters.

(2). To prepare a pamphlet or booklet for the instruction of the boards of county commissioners, tax supervisors, assessing officers, list takers, and all others engaged in the valuation of property, preparing and keeping records, and in the levying and collecting of taxes and revenue, and have the same ready for distribution at least thirty (30) days prior to the date fixed for listing taxes. The said pamphlet or booklet shall, in as plain terms as possible, explain the proper meaning of the revenue laws and the Machinery Act of this State, shall call particular attention to any points in the law and/or in the administration of the laws which may be or which have been overlooked or neglected, shall advise as to the practical working of the revenue laws and Machinery Act, and shall explain and interpret any points that seem to be intricate and upon which County or State officials may differ.

Preparation of instruction book for counties.

Contents.

(3). To hear and to adjudicate appeals from boards of county commissioners and county boards of equalization and review as to property liable for taxation that has not been assessed or of property that has been fraudulently or improperly assessed through error or otherwise, to investigate the same, and if error, inequality, and/or fraud is found to exist, to take such proceedings and to make such orders as to correct the same. In case it shall be made to appear to the State Board of Assessment that any tax list or assessment roll in any county in this State is grossly irregular, or any property is unlawfully or unequally assessed as between individuals, between sections of a county or between counties,

Hearing of appeals from county boards.

Correction of irregularities.

To equalize valuations.	the said board shall correct such irregularities, inequalities, and lack of uniformity, and shall equalize and make uniform the valuation thereof upon complaint by the board of county commissioners or upon its own initiation under rules and regulations prescribed by it, not inconsistent with this act: <i>Provided</i> , that no appeals shall be considered or fixed values changed, unless notice of same is filed within sixty (60) days after the final values are fixed and determined by the board of county commissioners or the board of equalization and review.
Appeal procedure.	
Annual reports from county officers.	(4). To require from the register of deeds, auditor, county accountant, tax clerk, clerk of the court, and/or other officer of each county, and the mayor, clerk, and/or other officer of each municipality, on forms prepared and prescribed by the said board, such annual and other reports as shall enable said board to ascertain the assessed valuation of all property listed for taxation in this State under this or any other act, the rate and amount of taxes assessed and collected, the amount returned delinquent, tax sales, certificates of purchase at such tax sales held by the State, county, or municipality, and such other information as the board may require, to the end that it may have full, complete, and accurate statistical information as to the practical operation of the tax and revenue laws of the State.
Contents.	
To require of Secretary of State reports of corporate charters.	(5). To require the Secretary of State, and it shall be his duty, to furnish monthly to the said board a list of all domestic corporations incorporated, charters amended, or dissolved, all foreign corporations domesticated, charters amended, dissolved, or domestication withdrawn during the preceding month, in such details as may be prescribed by said board.
Investigation of other revenue and tax systems.	(6). To make diligent investigation and inquiry concerning the revenue laws and systems of taxation of other states so far as the same are made known by published reports and statistics, and can be ascertained by correspondence with officers thereof.
Reports to General Assembly.	(7). To report to the General Assembly at each regular session, or at such other times as it may direct, the total amount of revenue or taxes collected in this State for State, county, and municipal purposes, classified as to State, county, township, and municipality, with the sources thereof; to report to the General Assembly the proceedings of the board and such other information and recommendations concerning the public revenues as required by the General Assembly or that may be of public interest; to cause two thousand (2,000) copies of said report to be printed on or before the first day of January in the year of the regular session of the General Assembly, and place at the disposal of the State
Printing of reports and distribution thereof.	

Librarian one hundred (100) copies of said report for distribution and exchange; and to forward a copy of said report to each member of the General Assembly as soon as printed.

(8). To discharge such other duties as may be prescribed by law, and take such action, do such things, and prescribe such rules and regulations as may be needful and proper to enforce the provisions of this and the Revenue Act.

Other duties.

(9). To prepare for the legislative committee of succeeding General Assemblies such suggestions of revision of the revenue laws, including the Machinery Act, as it may find by experience, investigation, and study to be expedient and wise.

Recommendation of revision to General Assembly.

SEC. 203. *Annual report to Governor.*

Annual report to Governor.

The State Board of Assessment shall annually, on or before the first day of January of each year, make a report to the Governor of the proceedings of the said board during the preceding year, with its recommendations in relation to all matters of taxation and revenue.

Recommendations.

SEC. 204. *Board to prescribe forms, books, and records, require abstracts to be filed, and to make rules and regulations.*

The State Board of Assessment is authorized and empowered to prescribe the forms, books, and records that shall be used in the valuation of property and in the levying and collection of taxes, and how the same shall be kept; to require the county tax supervisors, clerk of board of county commissioners, or auditor of each county to file with it, when called for, complete abstracts of all real and personal property in the county, itemized by townships and as equalized by the county board of equalization and review; and to make such other rules and regulations, not included in this or the Revenue Act, as the said board may deem needful to effectually promote the purposes for which the board is constituted and the systems of taxation provided for in this and the Revenue Act.

To prescribe forms, books and records and to make rules and regulations.

SEC. 205. *Sessions of board, where to be held.*

The regular sessions of the State Board of Assessment shall be held in the City of Raleigh at the office of the chairman, and other sessions may be called at any place in the State to be decided by the board.

Place of sessions of Board.

SEC. 206. *Board has access to public books and records and empowered to subpoena witnesses.*

Board to have access to departmental books and records.

Judicial powers.

The State Board of Assessment, the members thereof, and/or any duly authorized deputy shall have access to all books, papers, documents, statements, records, and accounts on file or of record in any department of State, county, or municipality, and is authorized and empowered to subpoena witnesses upon a subpoena signed by the chairman of the board, directed to such witnesses, and to be served by any officer authorized to serve subpoenas; to compel the attendance of witnesses by attachment to be issued by any Superior Court upon proper showing that such witness or witnesses have been duly subpoenaed and have refused to obey such subpoena or subpoenas; and to examine witnesses under oath to be administered by any member of the board.

SEC. 207. *Board to have access to books and records of persons, firms, and corporations.*

Access of Board to private books and records.

The State Board of Assessment, the members thereof, or any duly authorized deputy are authorized and empowered to examine all books, papers, records, and/or accounts of persons, firms, and corporations, domestic or foreign, owning property liable to assessment for taxation, general or specific, under the laws of this State.

SEC. 208. *Board to direct members to hear complaints.*

Hearing and determination of complaints.

The State Board of Assessment is authorized and empowered to direct any member or members of the board to hear complaints, to make examinations and investigations, and to report his or their findings of fact and conclusion to the board.

SEC. 209. *Board to keep records.*

Records of Board; receivable in evidence.

The State Board of Assessment shall keep full, correct, and accurate record of its official proceedings, and certified copies of its records, attested with its official seal, shall be received in evidence in all courts of the State with like effect as certified copies of other public records.

ARTICLE III

PROPERTY SUBJECT TO TAXATION

Property subject to taxation.

SEC. 300. All property, real and personal, within the jurisdiction of the State, not especially exempted, shall be subject to taxation.

REAL PROPERTY DEFINED

Real property defined.

SEC. 301. For the purposes of taxation, real property shall include all lands within the State and all buildings and fixtures thereon and appurtenances thereto.

REAL PROPERTY—WHERE AND TO WHOM ASSESSED

Where and to whom assessed.

SEC. 302. (1). Real property shall be assessed in the township or place where situated, to the owner, if known; if the owner be not known and there be an occupant, then to such occupant, and either or both shall be liable for taxes assessed on such property; and if there be no owner or occupant known, then as unknown.

Owner or occupant.

(2). A trustee, guardian, executor, administrator, assignee, or agent having control or possession of real property may be considered as the owner.

Fiduciaries as owners.

(3). The real property which belongs to a person deceased, not being in control of an executor or administrator, may be assessed to his heirs or devisees jointly without naming them until they shall have given notice of the respective names to the supervisor of taxation or chairman of the board of county commissioners and of the division of the estate, and undivided interests in real property owned by tenants in common, not being co-partners, may be assessed to the owners if so requested and in the discretion of the supervisors of taxation.

Deceased owners; property charged to heirs.

(4). Lease property in which the lessee has a capital investment, by using improvements or structures erected, may be listed separately by lessor or lessee with reference to the degree of ownership of each party, or may, in accordance with contractual relation between parties, be listed as a whole by either of them.

Lease property.

CORPORATE REAL PROPERTY

Corporate real property.

SEC. 303. The real property of a corporation or association shall be assessed to the name of the corporation or association, the same as to an individual, if known, in the township or place where situated, or may be assessed to the occupant or to an authorized agent if so requested of the supervisor of taxation.

REAL PROPERTY EXEMPTIONS

Real property exemptions.

SEC. 304. The following real property, and no other, shall be exempted from taxation:

(1). Real property directly or indirectly owned by the United States or this State, however held, and real property lawfully owned and held by counties, cities, townships, or school districts, used wholly and exclusively for public or school purposes.

Federal or State or subdivisions.

(2). Real property, tombs, vaults, and mausoleums, set apart for burial purposes, except such as are owned and held for purposes of sale or rental.

Burial grounds.

Church property.

(3). Buildings, with the land upon which they are situated, lawfully owned and held by churches or religious bodies, wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body together with the additional adjacent land reasonably necessary for the convenient use of any such building; and also buildings and lands lawfully owned and held by churches or religious bodies if the income from the said property is used exclusively for religious, charitable, or benevolent purposes.

Library and school property.

(4). Buildings, with the land actually occupied, wholly devoted to educational purposes, belonging to, actually and exclusively occupied and used for public libraries, incorporated colleges, academies, industrial schools, seminaries, or any other incorporated institutions of learning, together with such additional adjacent land owned by such libraries and educational institutions as may be reasonably necessary for the convenient use of such buildings, and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

Property of charitable, educational, literary or benevolent institutions.

(4-A). Property belonging to or held for the benefit of churches, religious societies, charitable, educational, literary, or benevolent institutions or orders, where the rent, interest or income from such investment shall be used exclusively for religious, charitable, educational or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable or benevolent institutions.

Y. M. C. A., orphanage, or hospital property.

(5). Real property belonging to, actually and exclusively occupied by Young Men's Christian Associations and other similar religious associations, orphanages, or other similar homes, hospitals and nunneries, not conducted for profit, but entirely and completely as charitable.

Private hospitals not exempt.

(5-A). Private hospitals shall not be exempt from property taxes and other taxes lawfully imposed, but in consideration of the large amount of charity work done by them, the boards of commissioners of the several counties are authorized and directed to accept, as valid claims against the county, the bills of such hospitals for attention and services voluntarily rendered to afflicted or injured residents of the county who are indigent and likely to become public charges, when such bills are duly itemized and sworn to and are approved by the county physician or health officer as necessary or proper; and the same shall be allowed as payments on and credits against all taxes which may be or become due by such hospital on properties strictly used for hospital purposes, but to that extent only will the county be liable for such hospital bills: *Provided*, that the board of aldermen or other

Charity work remunerated as allowances on county taxes.

Bills itemized and sworn to.

governing boards of cities and towns may allow similar bills against the municipal taxes for attention and services voluntarily rendered by such hospitals to paupers or other indigent persons resident in any such city or town: *Provided, further*, that the governing boards of cities and towns shall require a sworn statement to the effect that such bills have not and will not be presented to any board of county commissioners as a debt against that county, or as a credit on taxes due that county.

Same allowance
in cities and
towns,

Duplication pro-
vided against.

(6). Buildings, with the land actually occupied, belonging to the American Legion or Post of the American Legion or any benevolent, patriotic, historical, or charitable association used exclusively for lodge purposes by said societies or associations, together with such additional adjacent land as may be necessary for the convenient use of the buildings thereon; and also the profits arising from rents, leases, etc., for rooms in said buildings, whether occupied for meeting places or not, when such rents, proceeds, and profits are used wholly and exclusively for charitable and benevolent purposes.

Property of
American Legion,
lodges, etc.

(7). The real property of Indians who are not citizens, except lands held by them by purchase.

Property of
Indians.

PERSONAL PROPERTY INCLUDED

Personal property.

SEC. 305. Personal property shall include:

- (1). All money.
- (2). All annuities and royalties.
- (3). All goods, chattels, merchandise, commodities, and effects within the State.
- (4). All ships, boats, vessels, automobiles, flying machines, and their appliances belonging to citizens of this State, whether at home or abroad.
- (5). All goods, chattels, merchandise, commodities, and effects situated within this State belonging to citizens of this State, except that personal property, actually and permanently invested in business in another State shall not be included.

Money.

Annuities and
royalties.

Effects in State.

Vehicles of all
kinds.

Goods within
State of State's
citizens.

(6). All notes, bonds, accounts receivable, money on deposit, postal savings, securities and other credits of every kind belonging to citizens of this State over and above the amounts respectively owed by them, whether such indebtedness is due them from individuals or from corporations public or private, and whether such debtors reside within or without the State.

Investment
securities.

(7). All buildings and improvements situated upon leased lands, except where the value of the land is also assessed to the lessee or the owner of such buildings and improvements, unless otherwise assessed.

Improvements
upon leased land.

Tombs, etc., for hire or sale.

(8). All tombs, vaults, and mausoleums, built within any burial grounds and held for rent or hire or for sale in whole or in part.

Produce.

(9). All produce, seeds, grain, forage and feed on hand, stored in warehouses, in mills, or in transit, owned within this State.

Other personalty.

(10). All other personal property not herein enumerated, and not expressly exempted by law.

Personal property exempted.

PERSONAL PROPERTY EXEMPTED

SEC. 306. The following personal property, and no other, shall be exempted from taxation:

Government and farm loan bonds.

(1). Bonds of this State, of the United States, Federal farm loan bonds, joint stock land bank bonds, and bonds of political sub-divisions of this State, hereafter issued.

Personal property government-owned.

(2). Personal property, directly or indirectly owned by this State and by the United States, and that lawfully owned and held by the counties, cities, towns, and school districts of the State, used wholly and exclusively for county, city, town, or public school purposes.

Furniture and furnishings of religious bodies.

(3). The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies, wholly and exclusively used for religious worship or for the residence of the minister of any church or religious body, and private libraries of such ministers and the teachers of the public schools of this State.

Private libraries.

Educational equipment.

(4). The furniture, furnishings, books and instruments contained in buildings wholly devoted to educational purposes, belonging to and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

Endowments.

(5). The endowment and invested funds of churches and other religious associations, public libraries, incorporated colleges, academies, industrial schools, and seminaries, when the income or interest from said funds shall be used exclusively for religious, charitable, educational, or benevolent purposes.

Personalty of charitable and benevolent associations.

(6). Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious associations, orphan and other similar homes, reformatories, hospitals, and nunneries which are not conducted for profit and entirely and completely used for charitable and benevolent purposes.

Personalty of American Legion and lodges.

(7). The furniture, furnishings, and other personal property belonging to any American Legion or Post of American Legion, patriotic, historical, or any benevolent or charitable association, and used wholly for lodge purposes

and meeting rooms by said association, when such personal property is used for charitable or benevolent purposes.

(8). Wearing apparel, household and kitchen furniture, the mechanical and agricultural instruments of farmers and mechanics, libraries and scientific instruments and provisions, not exceeding the total value of three hundred dollars (\$300) and all growing crops.

Household goods to \$300.

Growing crops.

(9). Shares of stock owned by individual stockholders in any domestic corporation, joint stock association, limited partnership, or company paying a tax on its capital stock or a franchise tax shall not be required to be listed or to pay an ad valorem tax; nor shares of stock owned and legally held on and continuously held for at least ninety days just prior to the first day of April of the tax year by a corporation in other corporations paying a tax on its capital stock shall not be required to be listed, or to pay an ad valorem tax. Nor shall any individual stockholder of any foreign corporation be required to list or pay taxes on any share of its capital stock in this State, providing the owner of such shares of stock has complied with the provisions of Section 311½ of the Revenue Act, and the situs of such shares of stock in foreign corporations, owned by residents of this State, for the purposes of this act, is hereby declared to be at the place where said corporation undertakes and carries on its principal business.

Stock in domestic corporations taxed at source.

Foreign stocks.

Owner must pay tax on income from foreign stocks under section 311½ of Revenue Act.

ARTICLE IV

QUADRENNIAL ASSESSMENT

SEC. 400. *All property to be listed with reference to ownership on April first of each year.*

Quadrennial assessment.

Date of listing.

All property of every kind and nature, real and personal, shall be listed for taxation with reference to its ownership and value as of the first day of April of each year, except that for the purpose of providing sufficient time for a thorough re-assessment of real property in the year one thousand nine hundred thirty-three and quadrennially thereafter, real property shall be valued by the assessors with reference to its value as of the first day of April and shall be listed in the name of the owner as of the first day of April. The following machinery is provided for valuing real property of every kind and nature and for listing and valuing real and personal property in each year of the quadrennial assessment:

Value and ownership determined as of April 1.

1933 re-assessment.

Machinery for quadrennial assessment.

Revaluation may be made horizontally or by reappraisal.

County supervisor of taxation.

Qualifications.

Compensation.

Vacancy appointment.

Horizontal reduction in certain counties.

Revaluation in certain counties.

Existing county officers may be named.

Additional compensation.

Duties of supervisor.

(1). The board of county commissioners of each county shall, on the first Monday in April, one thousand nine hundred thirty-three, meet and determine whether or not the real estate of the respective counties shall be revalued by horizontal increases or reductions, or by the appointment of assessors and appraisers as hereinafter set out, and in the event it is decided to revalue other than by horizontal reduction, or increase, then the board of county commissioners may, and every fourth year thereafter, appoint a county supervisor of taxation, who shall be a freeholder in the county, an experienced and practical business man with the knowledge of the valuation of real and personal property in the county, and who shall be a bona fide resident in the county for at least twelve months. He shall receive such compensation for his services as the board of county commissioners shall designate, not to exceed four dollars per day for such time as he may be actually and necessarily engaged in the performance of his duties in his office, and necessary travelling expenses for each day's service and shall serve for such time as the board of county commissioners in their discretion shall designate: *Provided*, in the event of the office becoming vacant the board of commissioners shall appoint another person to act and perform the duties of the county assessor for the remainder of the term. That the board of commissioners of the following counties shall cause the land of their county to be revalued by horizontal reduction of not less than thirty-three and one-third per cent (33- $\frac{1}{3}$ %) of the present assessed valuation: Mecklenburg, Tyrrell and Lincoln Counties. And the following counties shall cause their land to be revalued by the appointment of assessors and appraisers as herein set out: Alamance, Buncombe, Rockingham, Craven, Martin, Lenoir, Macon and Vance Counties.

(2). In counties in which there is an auditor, tax clerk, county accountant, all-time chairman of the board of county commissioners or other similar officer, either may be designated by the board of county commissioners as the supervisor of taxation for the county: *Provided*, that when the duties of the office of county supervisor of taxation are performed by any auditor, tax clerk, county accountant, all-time chairman of board of county commissioners or other similar officer who is receiving a regular salary, the board of county commissioners may in their discretion allow such additional compensation and expense allowance as they may designate.

(3). The county supervisor of taxation shall have general supervision of the listing and assessment of all real and personal property for taxation in the county, shall

visit the list takers and assessors in each township while they are engaged in listing and assessing property for taxation, and shall advise and confer with such list takers and assessors to the end that all property subject to taxation shall be listed and that the assessed valuation of all property in the several townships shall be fair and uniform.

APPOINTMENT OF LIST TAKERS AND ASSESSORS

Appointment of
list takers and
assessors.

SEC. 401. *Supervisors to appoint list takers and assessors.*

(1). The county supervisor of taxation shall appoint, on or before the second Monday in April, three discreet freeholders in each township, each of whom shall have been a resident freeholder in his township for not less than twelve months, and who shall be known and designated as the township board of list takers and assessors. They shall serve for such time and shall receive such compensation for their services while actually employed as the board of county commissioners shall designate, not more than three dollars per day.

Township
assessors.

Compensation.

(2). *Board of County Commissioners may appoint list takers and assessors.*

Instead of the appointment of three freeholders in each township, as provided in this section, the board of county commissioners may, in their discretion, appoint for any township wherein is situated an incorporated city or town, one resident freeholder for each ward or district in such cities or towns. Such persons so appointed shall have been resident freeholders for not less than twelve months prior to their appointment.

Municipal list
takers and
assessors.

(3). *List takers and assessors to list and value property.*

The list takers and assessors of each township, ward or district, under the supervision of the county supervisor of taxation, shall list and assess all real and personal property in their respective townships, wards or districts; shall ascertain the true value in money of all personal property and every tract, lot or parcel of land or other real estate with all improvements thereon; shall have authority to personally visit, inspect and view any property, real or personal, which is to be assessed and shall make diligent inquiry as to its value; shall have authority to subpoena and examine under oath witnesses who may have knowledge of the real or personal property that has or should be listed and assessed and who may have knowledge of the actual cash value of such property; shall value all property, real and personal, at its true value in money as defined in this act; and shall make

Duties of list
takers and
assessors

Inspection of
property.

Examination of
witnesses.

Valuing property.

Returns to supervisor. a detailed statement of each piece and kind of real and personal property, together with its true value in money and return the same to the county supervisor of taxation upon blanks furnished for that purpose. It shall be the duty of all tax listers and/or tax assessors in the several counties, cities, and towns of the State, when listing or assessing real estate for taxes, to ascertain from the owner of the real estate being so listed and assessed, or someone who has an interest therein, whether the same is encumbered, and if so, to whom, and the post office address of such land-owner and lienholder. Each tract of land shall be listed separately, and this separate abstract or list shall show the acreage, at least two adjoining landowners for each tract, or such other description as shall be sufficient to locate and identify said land by parol testimony. Town lots and other small lots shall be listed in the same way, except the acreage need not be given, but the number of said lot on any town map or plat, or the street number, shall be given. The County Supervisor of Taxation or other person charged with supervision of the listing and assessment of property for the county, city, or town shall inspect the tax abstracts as returned by the list taker or assessor, and if the above requirements have not been complied with, shall refuse approval of the bill or account of such list taker or assessor for payment for his services until the record with respect to such listing and assessment of property as herein required shall have been complied with.

Encumbrances.

Separate listings.

Town lots.

Approval of list takers' returns.

SEC. 402. *First meeting county supervisors of taxation and list takers and assessors.*

First meeting of supervisor and list takers. The county supervisor of taxation, the list takers and assessors of each township, ward or district shall meet in the court house in each county on the third Monday in April upon the call of the county supervisor of taxation for the general consideration of methods for securing a complete list of all real and personal property in the county and for valuing and assessing the same in a uniform manner in the several townships. They shall begin on the third Monday in April to make a memorandum list of each tract or parcel of real property in the township with the name of the owner and description or location of the property, and after inspection and inquiry shall find the fair market value of same, such value to be used as the value of the property when listed, after giving effect to any change of ownership or the erection or construction of structures exceeding one hundred dollars (\$100.00) in value. They shall begin on the first Monday in May to list real and personal property, and

Preliminary listing.

Valuing.

Change of ownership or identity.

shall complete the same as early as practicable, or within such time as may be prescribed by the board of county commissioners, but not later than the first Monday in July.

OATH OF COUNTY SUPERVISOR, LIST TAKER AND ASSESSOR

SEC. 403. (1). Before entering upon their respective duties, Oath of supervisor. the county supervisor of taxation or members of the board of supervisors of taxation, the list takers and assessors shall take and subscribe to an oath as follows;

I, _____, County Supervisor of Form.
Taxation for _____ township, do solemnly swear (or affirm) that I will faithfully discharge the duties devolving upon me as County Supervisor of Taxation according to the laws in force governing such office, so help me, God.

Signature.

(2). Upon making the complete returns for any township, Affidavit of list takers. ward or district the list takers or assessors for each township, ward or district shall annex to such returns the following affidavit:

I (or we) _____, the assessor Form.
(or assessors) for _____ township, make oath that the foregoing list of returns contain to the best of my (or our) knowledge and belief all the real and personal property required by law to be assessed for taxation in said township, and that I (or we) have assessed such personal property and each tract, lot or parcel of real estate at its true value in money and to the best of my (or our) ability have done equal justice to the public and to the taxpayers concerned.

Signature.

COUNTY COMMISSIONERS MAY EMPLOY EXPERTS

SEC. 404. The Board of County Commissioners in each Experts to assess certain classes of property. county, at the request of the County Supervisor of Taxation, may in their discretion employ one or more persons having expert knowledge of the value of specific kinds or classes of property within the county, such as mines, factories, mills and other similar property to aid and assist the County Supervisor of Taxation, the list takers and assessors in the respective townships, wards or districts, or to advise with, aid and assist the Board of Equalization and Review in arriving at the true value in money of the property in the

county. Such expert, or experts, so employed by the Board of County Commissioners shall receive for their services such compensation as the Board of County Commissioners shall designate.

Compensation.

Methods of determining values.

METHODS OF DETERMINING VALUES

SEC. 405. All real and personal property shall be valued by the assessors of each township, ward or district under the supervision of the County Supervisor of Taxation. In determining the value of real property the assessors shall consider as to each tract, lot or parcel of land, its advantages as to location, quality of soil, quantity of timber, water power, water privileges, mineral, quarries and other valuable deposits known to be available therein, the fertility and adaptability for agriculture or commercial uses; and shall consider the past income derived therefrom, its probable future income, the present assessed value and any other facts which may affect the value of such real property. In order to arrive at the true value in money of personal property or of each tract, lot or parcel of real estate, the County Supervisor and the assessors may examine the owner and may subpoena other persons to be examined under oath.

Considerations.

As to personal property.

SEC. 406. *County Supervisors and assessors to jointly review the valuations and assessments and make tentative scroll.*

Review of tabulations at joint meeting of supervisor and list takers.

(a). As soon as practicable, after the list takers and assessors have completed the listing and assessment and made return for each township as by this act required and before the meeting of the County Board of Equalization and Review, the County Supervisor of Taxation shall convene all of the list takers and assessors and they shall jointly review the valuations and assessments in the several townships, wards and districts to the end that it may be ascertained whether the several assessors have applied the same methods of valuing property, real and personal, in the several townships, wards and districts, and whether the valuations and assessments in the several townships, wards and districts have been assessed at their true value in money and are uniform; and to correct any errors that have been committed, clerical or otherwise, and to equalize the assessments in the townships, wards and districts.

Corrections and equalization of values.

Tentative scroll with valuations, by races.

(b). For the purpose of this section, the list takers and assessors of the several townships, wards and districts of each county shall prepare a tentative scroll, roll or list by races, showing in alphabetical order the names of the taxpayers who have listed property for taxation in their respec-

tive townships, the items of each class of property listed and the valuation as fixed by the assessors for the current year and the items and valuation of same for the preceding year. All columns should be added, the totals entered for the township and the average value of each class of property shall be computed by dividing the total number of items in each class into the total valuation of the respective items.

Computing average valuations.

(c). At the joint meeting of review of the County Supervisor of Taxation, the list takers and assessors as provided for in this section, such adjustments and corrections of the valuation of the several items of property listed and assessed shall be made as may be necessary to equalize the valuation of items of the same class in all of the townships, wards and districts of the county. If any such adjustments or corrections are made at such joint meeting of review, the adjusted or corrected values shall be extended to and entered in a column on the tentative scroll, roll or list provided for that purpose. The County Supervisor of Taxation shall preserve such tentative scroll, roll or list of each township, ward or district and shall present the same to the County Board of Equalization and Review at their next meeting and for their inspection and consideration.

Adjustments and corrections made at joint meeting.

Scroll presented to county boards.

SEC. 407. After the County Board of Equalization and Review shall have completed their duties as prescribed in this act and shall have adjourned and not later than the fourth Monday in July, the County Accountant, Auditor or Tax Clerk shall prepare a final and complete scroll, roll or list for each of the several townships, wards and districts in the county and for each race thereof, showing the names in alphabetical order of the several owners of real and personal property and the valuation of same as fixed and declared by the County Board of Equalization and Review. Such scroll, roll or list, together with the same tentative scroll, roll or list, shall be filed as the fixed, determined and permanent roll for the quadrennial period either with the Board of County Commissioners, the County Auditor, Tax Clerk, Accountant, or other similar officers.

Appropriate county officer to prepare final scroll.

Declared permanent scroll for quadrennial period.

FURTHER POWERS AND DUTIES OF SUPERVISOR OF TAXATION AND OTHER OFFICERS CONTAINED IN

SEC. 408. The Powers and Duties of the State Board of Assessment, Board of County Commissioners, Supervisor of Taxation, List Takers and Assessors, Auditor, Clerk of the Board of County Commissioners, Register of Deeds, and all other officers named in this article for listing, valuing and assessing of real and personal property, filing returns and making reports, or fixed with any duty whatsoever

Further powers and duties of supervisors and other officers.

under the provisions of this article shall exercise the powers conferred and perform all the duties prescribed in Article five except wherein the specific duties prescribed in this article are in conflict with the duties prescribed and the powers conferred in Article five, and said Article five is hereby referred to for other and further duties of the officers named in this section.

ARTICLE V

ANNUAL ASSESSMENTS

Annual
assessments.

Ownership and
value as of
April 1.

Machinery for.

Appointment of
County Supervisor
of Taxation.

SEC. 500. For the annual listing and assessing of property in years other than the quadrennial assessment years, property shall be listed for taxation with reference to ownership and value as of the first day of April, as provided in section four hundred of this act. The following machinery is provided for listing property for taxation in such years:

(1). The Board of County Commissioners of each county on the first Monday in March of each year other than the year for the quadrennial assessment of real and personal property shall appoint a resident freeholder as County Supervisor of Taxation. In counties which have an auditor, county accountant, tax clerk, all-time chairman of the Board of County Commissioners or other like officers, such officer may be the County Supervisor of Taxation.

(2). The County Supervisor of Taxation shall have general supervision of:

Assessing
personalty.

(a). The listing and assessing of all personal property for taxation.

Realty assessed
at last quadrennial
assessment.

(b). The listing of all real property that was listed and assessed at the last quadrennial assessment.

Realty not so
assessed.

(c). The listing and assessing of all real property that was not assessed at the last quadrennial assessment.

Improvements
above \$100.

(d). The listing and assessing of all real property to the extent of the value of improvements added in excess of one hundred (\$100.00) dollars since the last assessment.

Structures
destroyed.

(e). The listing and assessing of all real property to the extent of the value of any building or other appurtenance in excess of one hundred (\$100.00) dollars which has been removed or destroyed since the last assessment.

Changed values
caused by unusual
circumstances.

(f). The listing and assessing of all real property to the extent that some extraordinary circumstances have occurred since the last quadrennial assessment to increase or decrease the value of such real property, such circumstances being those of unusual occurrence in trade or business.

Subdivisions.

(g). The listing and assessing of all real property which has been sub-divided into lots, streets laid out and map

recorded, or which has been sub-divided into lots on any street or streets already laid out and determined, since the last quadrennial assessment; and the said lots sold or offered for sale.

(3). *County Supervisors to appoint list takers and assessors.*

The County Supervisor of Taxation upon approval of the Board of County Commissioners shall appoint a competent assistant for each township in the county, and in townships where are situated cities and towns of an unusually large amount of property, more than one assistant may be appointed. The County Supervisor of Taxation and the assistants shall be and constitute the County Board of List Takers and Assessors.

Township list
takers and
assessors.

OATH OF SUPERVISOR AND ASSISTANT

SEC. 501. (1). Before entering upon the duties of their office, the County Supervisor and the assistants herein provided for shall take and subscribe to the following oath before the Chairman of the Board of County Commissioners or some other officer qualified to administer oaths and shall file the same with the Clerk of the Board of County Commissioners:

Oath of
supervisor.

OATH OF COUNTY SUPERVISOR

Form.

I, _____ County Supervisor of Taxation for _____ County in the State of North Carolina, for the year _____, do solemnly swear (or affirm) that I will discharge the duties of my office as County Supervisor, according to the laws in force that govern that office, so help me, God.

Signature.

OATH OF ASSISTANT

I, _____, Assistant Supervisor of Taxation for _____ Township, County of _____, State of North Carolina, for the year _____, do solemnly swear (or affirm) that I will discharge the duties of my office as Assistant Supervisor of Taxation, according to the laws in force that govern said office, so help me, God.

Oath of
assistants.

Signature.

(2). *Assistant Supervisor to make scroll, list or roll.*

Affidavit of
assistants.

An Assistant Supervisor, upon making his complete returns of his listing and assessments, embracing the list or scroll of the taxable property in his township, to the County Supervisor of Taxation, shall annex the following affidavit, subscribed and sworn to before the Clerk of the Superior Court or some other officer qualified to administer oaths:

Form.

I, _____, the Assistant Supervisor for _____ Township, County of _____, State of North Carolina, for the year _____, make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be listed and/or assessed in said township and that I have listed and/or assessed every tract, or parcel of land, or other real estate, required to be assessed, and all personal property at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned.

Signature.

COMPENSATION OF COUNTY SUPERVISORS OF TAX-
ATION AND ASSISTANTS

Pay of supervisors
and assistants.

SEC. 502. The County Supervisors of Taxation and each assistant shall receive such compensation for their services as the Board of County Commissioners shall designate, not more than three dollars per day, and necessary traveling expenses for each day of service; shall serve for such time as the Board of County Commissioners in their discretion may designate; shall make out their accounts in detail, giving the date of each day's service, which account shall be verified and audited by the county accountant and approved by the Board of County Commissioners.

Expenses.

Verified accounts.

SEC. 503. *Meeting of County Supervisors and assistants.*

Time and place
of meeting of
supervisor and
assistants.

The County Supervisor of Taxation and Assistants shall meet in the court house of the county on the third Monday in March for general consideration of methods for securing a complete list of all real estate and personal property in the county, and for valuing in a uniform manner in the several townships, the different classes of personal property, shall begin the listing and assessing on the first Monday in April of each year and shall complete the same on or before the first Monday in May next following, but the Board of County Commissioners may extend the time to the first

Extension of time
for completing
assessment.

Monday of June next following or so much of said extension as such Board of County Commissioners may deem necessary; and after the listing and assessing has been completed, shall perform the duties imposed in sections four hundred and six and four hundred and seven of this act.

TOWNSHIP ASSISTANTS TO ADVERTISE

SEC. 504. Each township list taker, assessor and/or assistant to the County Supervisor shall advertise in five or more public places within the township, not later than the twentieth day of March, notifying all persons owning property subject to taxation within the county to return to him all the real and personal property which such persons own on the first day of April, that said return must be made during the month of April or within the time designated by the Board of County Commissioners under the penalties imposed by law and that he will be present to receive the tax lists at the times and places named in the advertisement.

Township assistants to advertise time and place of list taking.

BOARD OF ALDERMEN OR OTHER GOVERNING BODIES OF CITIES AND TOWNS LYING IN TWO OR MORE COUNTIES MAY APPOINT MUNICIPAL TAX ASSESSORS

SEC. 505. For the purpose of municipal taxation all real and personal property subject to taxation to be levied by the several Boards of Aldermen, Boards of Commissioners or other governing bodies of cities or towns, lying and being in two or more counties, shall be listed and assessed by the Supervisor of Taxation, list takers, and assessors appointed, and the valuation of such real and personal property shall be equalized by the Board of Equalization and Review, constituted as hereinafter set out and in the following manner:

Listing in municipalities lying in more than one county.

Machinery.

(1). The Board of Aldermen, the Board of Commissioners or other governing bodies of each and every such city or town shall at the first regular meeting of such board or other governing bodies in the month of April in the year one thousand nine hundred and thirty-three and every fourth year thereafter appoint a Supervisor of Taxation and two discreet freeholders, each of whom shall have been a resident freeholder in such city or town for a period of not less than twelve months, who shall constitute the Board of List Takers and Assessors for said city or town; and such City Supervisor of Taxation, List Takers and Assessors shall in like manner and during the same period of time as in this act provided for listing and assessing real and personal property by County Supervisors of Taxation, Township List Takers and Assessors, for all purposes of municipal taxation by said

Appointment of supervisor of taxation.

Assistants.

Procedure same as in counties.

Assessment and equalization.

Board of Equalization and Review for such municipalities.

Duties same as those for county boards.

Appointment of supervisor of taxation.

Assistants.

Duties same as those of similar county officers.

city or town, list and assess, at its true value in money, all the real and personal property in such city or town without reference to the valuation placed thereon by the County Supervisor of Taxation and Township Assessors or by the County Board of Equalization and Review; and such Board of Aldermen, Board of Commissioners or other governing body, Board of List Takers and/or tax assessors and Board of Equalization and Review of such cities and towns, in listing, assessing and equalizing the real and personal property in such cities or towns for the purposes of municipal taxation as aforesaid, shall exercise any powers conferred and perform every duty imposed upon Boards of County Commissioners, County Supervisors of Taxation, Township List Takers and Assessors in the listing and assessing of property for the purposes of State and county taxation.

(2). The Board of Aldermen, Board of Commissioners, or other governing body of each and every such city, together with the City Supervisor of Taxation as Chairman, shall constitute the Board of Equalization and Review for such city or town and shall, in like manner and during the same period of time as in this act provided for the equalization of the valuation placed upon real and personal property by County Supervisors, Township List Takers and Assessors, equalize the valuation placed upon the real and personal property in such city or town by such Municipal Supervisors and Tax Assessors; and such Board of Equalization and Review, in the equalization of the valuation of such real and personal property as aforesaid, shall exercise every power conferred and perform every duty imposed by this act upon County Boards of Equalization and Review in the equalization of the valuation placed upon property by the County Supervisors of Taxation, the County List Takers and Assessors for the purposes of State and county taxation.

(3). The Board of Aldermen, the Board of Commissioners or other governing body of each and every such city or town shall, at the first regular meeting of such Board or governing body held in March of each year other than the year of the quadrennial assessment, appoint one discreet freeholder as Supervisor of Taxation and in their discretion one or more assistants, each of whom shall have been a resident of such city or town for not less than twelve months and who shall be known as the Tax Assessor or Tax Assessors; who shall list and assess all the real and personal property in such city or town for the purposes of municipal taxation by said city or town in like manner and during the same period of time as in this act provided for the listing and assessing of property by the County Supervisor, List Takers

and Assessors for State and county purposes; and who shall list the land in such city or town at the valuation assessed in the last quadrennial assessment, except—

Values fixed as of last quadrennial assessment, except—

(a). Where improvements have been made in excess of one hundred dollars (\$100) upon the real property since the last assessment and in that event the assessor shall find the actual value in money of such improvements and add to the value of the property as appraised at the last assessment.

Improvements over \$100.

(b). Where a building, timber or some other appurtenance of value in excess of one hundred dollars (\$100) has been removed or destroyed since the last assessment, then the tax assessors shall find the value of such buildings or appurtenances so removed or destroyed since the last assessment and shall deduct such value from the appraised value of the real estate in the last assessment.

Removed or destroyed buildings.

(c). Where some extraordinary circumstances have occurred to increase or reduce the actual value of the property since the last assessment, such circumstances as are of unusual occurrence in trade or business.

Changes caused by unusual circumstances.

(d). Where real property has been sub-divided into lots, streets laid out and map registered, or where land has been sub-divided into lots on any street or streets already laid out and determined, since the last quadrennial assessment, and the said lots have been sold or offered for sale with reference to said street, streets and/or map registered, then and in the case that assessors shall re-value and re-appraise the said real property and find and determine the value in money of each lot thereof; shall list and assess all personal property in such city or town, and shall, on the listing and assessing such real and personal property for the purpose of municipal taxation as aforesaid, possess and exercise all the duties imposed in this act upon County Supervisors, list takers and assessors in listing and assessing property for taxation.

Subdivisions.

Revaluing.

(4). The intent and purpose of this section is to provide such cities and towns as lie in two or more counties only with the machinery necessary for listing and assessing taxes for municipal purposes. The powers to be exercised by and the duties imposed on such Boards of Aldermen, Boards of Commissioners or other governing bodies, Boards of Equalization and Review, City Supervisor of Taxation, list takers and assessors, city clerk and taxpayers shall be the same and they shall be subjected to the same penalties as provided in this act for all Boards of County Commissioners, County Auditors, Registers of Deeds, Clerks of Boards of County Commissioners, County Supervisors, list takers and assessors.

Intent and purpose of section.

Counties may adopt these valuations.

Petitions for increase or decrease.

Appeals to State Board.

Expenses borne by municipalities.

Reimbursement by counties adopting valuations.

The County Commissioners in their discretion may adopt the tax lists, scroll or assessment roll of such city or town as are fixed and determined by the Board of Equalization and Review of such cities or towns, and when so adopted shall be considered to all intent and purpose the correct and valid list and the fixed and determined assessment roll for the purpose of county taxation. All petitions by taxpayers for increase or decrease in the valuation of property within such city or town fixed and determined by the Board of Equalization and Review of such city or town shall be made to the Board of Aldermen, the Board of Commissioners or other governing body of such city or town; and all appeals to the State Board of Assessment on account of the valuation of such property shall be from the City Board of Equalization and Review in such manner and within such times as are provided in this act for petitions to and appeals from the County Board of Equalization and Review.

(5). That all expenses incident to the listing and assessing of the property for the purposes of municipal taxation as aforesaid shall be borne by the city or town for whose benefit the same is undertaken: *Provided*, that where the county or counties in which such city or town lies shall adopt the list and the fixed determined assessment of the City Board of Equalization and Review, the County Board of Commissioners may reimburse the governing body in such amounts as in their discretion may be proper.

TOWNSHIP ASSISTANT TO MAKE TAX LIST

Township assistants to make lists for respective townships.

Investigation.

May administer oaths.

Listing property not given in at listing time.

SEC. 506. (1). Each township assistant to the County Supervisor shall obtain from every person owning property subject to taxation in his township a full, complete and detailed statement of each and every piece and kind of property, real and personal, which said person or persons shall own on the first day of April together with the true value in money of all such property as belongs to such person or persons, or shall be under his control as agent, guardian, administrator, executor, trustee or otherwise which should be listed for taxation; shall ascertain by visitation, investigation or otherwise, property not listed, the actual cash value in money of each piece or class of property in his township and list such property at its actual value for taxation; and is hereby authorized and empowered to administer oaths in all cases necessary to obtain any information concerning taxable real or personal property.

(2). After any tax list or abstract has been delivered to an assessor, to the Supervisor of Taxation, or to the Board of County Commissioners, and such assessor, Super-

visor of Taxation or Board of County Commissioners shall have reason to believe or sufficient evidence upon which to form a belief that the person, firm or corporation making such list or abstract, in person or by agent, has other personal property, tangible or intangible, money, solvent credits, or other thing liable for taxation, they or either of them shall take such action as may be needful to get such property on the tax list.

HOW TO LIST PROPERTY

SEC. 507. (1). Every person owning property, real or personal, is required to list and shall make out, sign and deliver to the assistant supervisor, list taker or assessor, a statement, verified by his oath, of all the real and personal property, money, credits, investments in bonds, annuities or other things of value, and the value of all improvements on or changes in real property since same was assessed at the last quadrennial assessment, which was in the possession or control of such person or persons on the first day of April either as owner or holder thereof or as parent, guardian, trustee, executor, administrator, agent, factor, or in any other capacity. It shall be the duty of all tax listers and/or tax assessors in the several counties, cities and towns of the State, when listing or assessing real estate for taxes, to ascertain the owner of the real estate being listed and assessed, or someone who has an interest therein whether the same is encumbered, and if so, to whom, and the postoffice address of such landowner and lienholder. Each tract of land shall be listed separately, and this separate abstract or list shall show the acreage, at least two adjoining landowners for each tract, or such other description as shall be sufficient to locate and identify said land by parol testimony. Town lots and other small lots shall be listed in the same way, except the acreage need not be given, but the number of said lot on any town map or plat or the street number of said lot shall be given. The County Supervisor of Taxation or other person charged with supervision of the listing and assessment of property for the county, city, or town shall inspect the tax abstracts as returned by the list taker or assessor, and if the above requirements have not been complied with, shall refuse approval of the bill for his services until the record with respect to such listing and assessment of property as herein required shall have been complied with.

That it shall be the duty of the list taker or assessor to carry forward on the tax list of any persons the real estate owned by them at the same assessed value as said property was valued at in the last quadrennial assessment of taxes,

How to list property.

Taxpayer's statement under oath, of property owned.

Value changes.

As of April 1.

Ascertainment of owners.

Encumbrances.

Contents of lists.

Town lots.

Inspection of abstracts by supervisor.

Carrying forward real property.

unless the value thereof has been changed by the Board of County Commissioners as provided by law, and the real property thus brought forward by the tax lister or assessor at the said assessed value shall be a legal and valid listing of the same as if listed by the owner, or owner's agent, or by the chairman of the Board of County Commissioners.

Registers of Deeds to certify encumbrances and transfers of property.

The Board of County Commissioners in any county may require the Register of Deeds, when any transfer of title is made, except mortgages and deeds of trust, or like liens recorded in his office, to certify the same to the Auditor or County Accountant, or Supervisor of Taxation, and the record of such transfer shall be entered upon the tax list of the county to the end that the property so transferred may be listed in the name of the party to whom said property is transferred. The said Register of Deeds shall include in his notice to the Auditor, County Accountant, or Supervisor of Taxation the name of the person conveying said property, the person to whom it is conveyed, the township in which it is situated, a short description of said property, and whether it is conveyed in whole or in part: *Provided, however,* that said Register of Deeds shall be allowed, when on fees, the sum of ten cents per entry for such transfer to be paid by the county, and if on salary, such an allowance as may be made by the governing body.

Contents of such notice.

Allowance.

Personal property in trust.

(2). When personal property has been conveyed in trust and the trustee resides without the State, but the trustor resides within the State, then in that case such property shall be listed and assessed for taxation in this State by said trustor where the property is situated.

Situs of personal property held by fiduciaries.

(3). Where a guardian, executor or executrix, administrator or administratrix lives in a city or incorporated town, all personal property in the hands of such fiduciary shall be listed and assessed for taxation where the ward or wards resided on the first day of April and where deceased persons resided on the day of their death, however, if such wards of such deceased persons are non-residents of the State on the first day of April, then such fiduciary shall list the property where he or she resides on the first day of April.

Situs of certain personal property held in trust.

(4). Whenever personal property is held in trust for another by any person, firm or corporation in this State either as guardian, trustee or otherwise and the ward or cestui que trust is a resident of this State, then the same shall be listed for taxation in the township and county where the ward or cestui que trust lived on the first day of April, and if the ward or cestui que trust lived on the first day of April in a county in this State, other than the county of the guard-

ian, trustee or other person so holding said property, then the property so held in trust may be listed for taxation by forwarding a list thereof, during the month of April, verified by oath, to the County Supervisor of Taxation in the county wherein the ward or cestui que trust lived on the first day of April, and such Supervisor of Taxation shall enter the same on the tax list of the township in which the ward or cestui que trust lived.

Listing by mail.

WHO MAY LIST THROUGH AGENTS

SEC. 508. Females or non-residents of the township where the property is situated, and persons physically unable to attend and file a list of their property, may appoint agents for the purpose of listing their property. Such agent shall be required to qualify by stating under oath that he knows the extent and has knowledge of the true valuation of the property to be listed. The property of corporations shall be listed by the president, cashier, treasurer, or any other person appointed for that purpose.

Listing through agents.

Oath of agent.

PRIVATE BANKS, BANKERS, BROKERS OR SECURITY BROKERS

SEC. 509. Every bank (not incorporated), banker, broker or security broker, at the time fixed by this act for listing and assessing all real and personal property, shall make out and furnish the list takers and assessors a sworn statement showing:

Listings by private banks, bankers and brokers.

Contents.

- (1). The amount of property on hand and in transit.
- (2). The amount of funds owned in the hands of other banks, bankers, or brokers.
- (3). The amount of checks or other cash items, the amount of which was not included in either of the preceding items.
- (4). The amount of bills receivable, discounted or purchased, bonds and other credits due or to become due, including interest receivable and accrued, but not due, and interest due and unpaid.

Amount of property.

Other funds.

Cash items.

Credits due.

- (5). All other property appertaining to said business, other than real estate, which real estate shall be listed under this act.

Other business property.

- (6). The amount of deposit made by them with any other person, firm or corporation.

Deposits.

- (7). The amount of all accounts payable, other than current deposit accounts.

Accounts payable.

- (8). The aggregate amount of the first, second and third items in said statement shall be listed the same as other similar personal property is listed under this chapter. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the fourth item

Computation of above items for listing.

of said statement, and the remainder, if any, shall be listed as a credit.

SEC. 510. *Persons, firms, banks, and corporations dealing in securities on commission taxed as a private banker.*

Security brokers must have license.

Defined.

Private banker defined.

Fine for violation.

No person, bank or corporation without a license authorized by law shall act as a stock broker or private banker. Any person, bank or corporation that deals in foreign or domestic exchange certificates of debt, shares in any corporation or charter companies, bank or other notes for the purpose of selling the same or any other thing for commission or other compensation or who negotiates loans upon real estate securities, shall be deemed a security broker. Any person, bank or corporation engaged in the business of negotiating loans on any class of security or in discounting, buying or selling negotiable or other papers or credits, whether in an office for the purpose or elsewhere, shall be deemed to be a private banker. Any person, firm or corporation violating this section shall pay a fine of not less than one hundred, nor more than five hundred dollars for each offense.

LIST TAKERS AND ASSESSORS FURNISH LIST OF EXEMPT PROPERTY

List takers to furnish statement of exempt property.

Delivery to supervisor.

Duplicates to State Board.

SEC. 511. Each list taker and assessor when making the assessment roll and scroll for his township shall enter on the blanks so furnished in regular order, the name of the owner, a clear description of all real and personal property exempt from taxation, together with statement of its value, for what purpose used, and the rent, if any, obtained therefrom. The list of such exempt property, when completed, shall be delivered by the County Supervisor of Taxation to the Register of Deeds of the County, on or before the first day of October, and the Register of Deeds, on or before the first day of November, shall make duplicates thereof and transmit such duplicates to the State Board of Assessment and shall file the original list of exempt property in his office.

LISTING IN YEARS OTHER THAN QUADRENNIAL

Annual valuations same as those of last quadrennial assessment.

Certain adjustments.

SEC. 512. Except in the year of the quadrennial assessment the township list takers and assessors shall list the real property in their respective townships at the valuation of the last quadrennial assessment; shall correct the valuation of any tract, lot or parcel of land on which any structure or other thing of value over one hundred dollars has been erected or upon which any structure or other thing of value over one hundred dollars has been destroyed since the last quadrennial assessment; and shall assess for taxation all

real estate which, since the last quadrennial assessment, has been discovered, increased or reduced in value by reason of the occurrence of extraordinary circumstances or subdivided into lots and such lots or any part of same sold or offered for sale.

LIST TAKERS AND ASSESSORS ADMINISTER OATH

SEC. 513. (a). It shall be the duty of the list takers and assessors of the several townships in each county of the State, before receiving the returns of any taxpayer, to actually administer the oath required by law, the oath read by the taxpayer in the presence and in the hearing of the list taker and assessor or by the list taker and assessor in the hearing and presence of the taxpayer, and the failure of any list taker or assessor to administer said oath except in cases where by law said oath may be made before some other person, such list taker and assessor shall be guilty of a misdemeanor.

Oath of taxpayer
when listing.

Failure to
administer oath
made misdemeanor.

(b). The list taker, assessor and/or assistant may, in his discretion, accept the return of any taxpayer by mail, if duly verified before a notary public or other officer authorized to administer oaths and in the form of the oath prescribed in this act, and if the list taker and/or assessor is satisfied that a full, accurate and complete list of all taxable property of the taxpayer has been returned at a fair cash value.

Listing by mail
if verified.

OATH OF TAXPAYER

SEC. 514. The list taker and assessor shall require the owner, agent, guardian, personal representative, or other person having control of and listing property to make and subscribe to the following oath, which shall be attached to each and every schedule:

Oath of taxpayer.

I do solemnly swear (or affirm) that the above and foregoing list contains all the property, is a full time and complete list of all and each kind of property owned by me or under my control as agent, guardian, personal representative, or otherwise, and that I have not neglected to list for taxation for the year all of each and every kind of property of which I am the owner or of which I have control as agent, guardian, personal representative, or otherwise in the county of _____, State of North Carolina, and that I have not in any way connived at the violation or evasion of requirements of law in relation to the assessment of property, so help me, God.

Form.

WHERE TO LIST REAL ESTATE, MINERAL AND QUARRY LANDS

Situs of listing
reality.

Division of owner-
ship in mineral,
quarry or timber
lands.

Separate timber
interests.

SEC. 515. All real property subject to taxation shall be listed in the township in which said property was situated on the first day of April. When the fee of the soil of any tract, lot or parcel of land is vested in any person, firm or corporation and the right to any improvements, leasehold estate, minerals, quarry or timber therein is vested in another person, firm or corporation, the said tract, lot or parcel of land may be listed and valued to separate ownership, in separate entries, specifying the interest listed, and may be taxed to the parties owning the different interests respectively. In listing improvements, leasehold estate, mineral, quarry or timber interests, the owner thereof shall describe the same in his list, together with the separate value of each separate tract, lot or parcel of land in or on which the same shall be situated or located and the list taker shall be particular to enter the same on the tax list according to the returns. An owner of separate timber interests shall list the same, whether the timber shall be attached to or detached from the soil.

WHERE POLLS AND PERSONAL PROPERTY SHALL BE LISTED

Situs of listing
polls and
personality.

Goods and chattels
where situated.

Farm products.

Goods stored out
of State.

Legal residence
defined.

Residence of
corporation.

SEC. 516. All taxable polls and all personal property shall be listed in the township in which the taxpayer resided on the first day of April subject to the following exception:

(1). All goods and chattels situated in a township, town, or city other than that in which the owner resides shall be listed where situated and not elsewhere, if the owner or person having control thereof hires or occupies a store mill, dockyard, piling ground, place for sale of property, shop, office, mine, farm, place for storage, manufactory or warehouse therein for use in connection with such goods and chattels; and farm products owned by the producers shall be listed where produced and all manufactured goods, consigned or stored out of the State shall be listed where the owner resides.

(2). The residence of a person who has two or more places in which he occasionally dwells shall be that in which he resided for the longest period of time during the year preceding the first day of April.

(3). The place where the principal office is situated in this State shall be deemed the residence of the corporation, but if there is no principal office in the State, then the personal property of the corporation shall be listed, assessed and taxed at any place in the State where the corporation transacts business.

(4). For the purpose of listing and assessing property, a co-partnership shall be treated as an individual and the property, real and personal, shall be listed in the name of the firm. A co-partnership shall be deemed to be located in the township, town or city in which its business is principally carried on. Each partnership shall be held liable for the whole tax.

Partnerships treated as individuals in listing.

TAX LIST SHALL CONTAIN

SEC. 517. The tax list shall state the name, address and age of taxpayer and a full and complete itemized list of all the property, real and personal, of the taxpayer as of the first day of April as follows:

Contents of tax lists.

As to taxpayer.

(1). The amount of real estate owned or under control in the township, together with the number of acres cleared for cultivation, waste land, woods and timber, quarry lands and lands susceptible of development for water power. The real property shall be described by name, if it has one, or in such way as to be identified and each separate tract, lot or parcel of real estate, shall be separately listed, described and valued and whether located inside or outside of incorporated cities or towns.

Amount and description of realty.

(2). Manufacturing property outside or inside of incorporated cities or towns.

Manufacturing property.

(3). The number of acres of mineral, timber and quarry and lands susceptible of development.

Mineral, timber and quarry lands.

(4). Number of town lots, the dimensions and locations of each.

Town lots.

(5). The number and value of horses.

Horses.

(6). The number and value of mules.

Mules.

(7). The number and value of jacks and jennets.

Jacks and jennets.

(8). The number and value of cattle.

Cattle.

(9). The number and value of hogs.

Hogs.

(10). The number and value of sheep.

Sheep.

(11). The number and value of goats and other livestock.

Goats.

(12). The number and value of poultry.

Poultry.

(13). The number and value of dogs.

Dogs.

(14). The value of farming utensils, farming machinery, and all kinds of carriages, carts, wagons, buggies or other vehicles and harness.

Farming utensils.

(15). The value of warehouses, their office furnishings and fixtures.

Warehouses.

(16). The value of tools and mechanics.

Tools.

(17). The value of household and kitchen furnishings, musical instruments, firearms, provisions of all kinds, and other products on hand.

Household furnishings, etc.

(18). The value of libraries and other scientific implements.

Libraries, etc.

(19). The amount of money on hand.

Money.

Farm products
on hand or in
warehouse.

(20). The amount and value of all cotton, tobacco and other farm products of every kind owned by the original producers or held by the original producer in any public warehouse and represented by warehouse receipts, or held by original producer for any cooperative marketing or cotton growers' association, together with a statement of the amount of any advance against said cotton, tobacco, or other products, and fertilizer and fertilizer materials.

Solvent credits.

(21). All solvent credits with accrued interest thereon, whether money on deposit, postal savings, mortgages, bonds, notes, bills of exchange, certified checks, accounts receivable or in whatever other form of credit, and whether owing by any state, or government, county, city, town, township, person, persons, company, firm, or corporation within or without the State.

Vehicles of all
kinds.

(22). All automobiles, tractors, trailers, bicycles, trucks, flying machines and pleasure boats of any and all kinds.

Fishing equipment
and boats.

(23). The number and value of all seines, nets, fishing tackle, boats, barges, schooners, vessels and all other floating property.

Other personalty.

(24). All other personal property whatsoever, including all cotton in seed or lint, tobacco, either in leaf or manufactured, rosin, tar, plated and silverware, watches and jewelry, goods, wares and merchandise of all kinds and descriptions whether possessed by the taxpayers or any child.

Purpose of section
to cover all
property.

(25). It is the purpose of this section to require, and it shall be the duty of each and every taxpayer to furnish, a complete and itemized list of the solvent credits, property or things of value owned or possessed by him or in his control.

Signboards.

(26). Billboards, signboards and other property used in outdoor advertising.

Those liable for
Schedule "B"
taxes.

(27). Any and all persons, firms or corporations liable for Schedule "B" taxes.

BONA FIDE INDEBTEDNESS

Deduction of
bona fide
indebtedness.

SEC. 518. (1). All bona fide indebtedness owing by any taxpayer as principal debtor may be deducted by the list taker or assessor from the aggregate amount of the taxpayer's credits shown in items twenty and twenty-one of section five hundred and seventeen: *Provided*, that the credits enumerated in item twenty of this section shall be available only for tax deduction of indebtedness by the original producer of the articles named, and in the case of fertilizer or fertilizer material such only as are held by the farmer to be used during the current year.

Fertilizer.

(2). The Board of County Commissioners and/or county supervisor of taxation shall have the power to summons any taxpayer or other person at some place designated by them in the county to answer relative to the amount of solvent credits owned by him, the persons owing the same as well as the nature of any indebtedness which has been deducted from solvent credits and the name of the person to whom indebtedness is due.

Examination of taxpayer as to solvent credits.

(3). If any person, firm or corporation, with a view to evading the payment of taxes shall fail or refuse to list with the list takers or assessors any bonds, notes, accounts receivable and/or any other solvent credits subject to taxation under this act, the same shall not be recoverable at law or by suit in equity in any Court in this State until they have been listed for taxation, and the tax and the penalty prescribed by law for the non-listing and non-payment of taxes have been completely paid.

Penalty for failure to list solvent credits.

Not recoverable in court actions.

WAREHOUSE AND CO-OPERATIVE MARKETING ASSOCIATIONS TO FURNISH LISTS

SEC. 519. (1). Every warehouse company or corporation and every marketing association receiving for storage cotton, tobacco or other products produced in this State and issuing warehouse receipts for same shall, on the first day of April each year, furnish to the county supervisor of taxation of the county in which the owner of said cotton, tobacco or other products resides a full and complete list of the persons in said county who have deposited cotton, tobacco or other products in said warehouse or cooperative associations, giving amount of said cotton, tobacco or other products and the amount of money advanced against same.

Warehouses and cooperative associations to furnish lists of property stored.

(2). Such warehouse or cooperative association shall, on demand of the Board of County Commissioners, auditor or supervisor of taxation of any county, furnish to the demandant a complete list of the persons residing in said county who have or had cotton, tobacco or other products stored in such warehouse on the first day of April and the amount advanced against the same.

To whom lists are to be furnished.

(3). Every person, firm or coporation operating a warehouse and every cooperative association shall not be liable to taxation on the cotton, tobacco or other products so listed as provided for in this section, but if such person, firm, corporation or association shall neglect or refuse to furnish the list required in this section by the fifteenth day of April of each year, it shall be liable to the county for the payment of tax upon the full value of the cotton, tobacco or other products stored in such warehouses or with such association

Not liable for tax on stored property except upon failure to furnish lists.

on the first day of April; and if such person, firm, corporation or association shall fail or refuse to furnish within ten days after such demand by the Board of County Commissioners or auditor of the county the list required in this section, such person, firm, corporation or association shall be liable, in addition to the payment of the tax aforesaid, to a penalty payable to such county in the sum of two hundred and fifty dollars to be recovered by said county in a civil action to be instituted in the Superior Court of such county, and both tax and penalty may be sued for in the same action.

Penalty for failure,
in addition to tax.

Commissioner of
Revenue to
furnish counties
with list of
automobiles, etc.

(4). The Commissioner of Revenue shall upon request of any county send to the supervisor of taxation a list of automobiles and trucks in such county as appears from the record for the current year and shall charge the county thirty cents per hundred names for same, said amount to be paid to the Commissioner of Revenue and to be used by him as compensation for the preparation of said list.

FORMS FOR LISTING AND ASSESSING PROPERTY

State Board to
design forms and
tax books.

SEC. 520. (a). The State Board of Assessment shall design forms and tax books to be used in listing and assessing property for taxation by the County Supervisors, list takers and assessors, which forms shall contain such classification of real and personal property, as in the judgment of the State Board of Assessment may be necessary to a full disclosure of the property owned by each taxpayer; shall transmit said forms to The Division of Purchase and Contract which shall ascertain from Boards of County Commissioners of the several counties the number of forms desired by each county and cause same to be printed and transmitted to the Board of County Commissioners of each county upon their order by the first day of March in each year, and the Clerk of the Board of County Commissioners shall deliver to the County Supervisor of Taxation the necessary number of forms and books for their respective use. The Division of Purchase and Contract shall furnish the Board of County Commissioners of the several counties with an invoice covering the actual cost of the said forms and county tax books furnished the county; and the Board of County Commissioners of each county so furnished shall audit such bill and shall cause the payment of same to be made to The Division of Purchase and Contract within forty days of the receipt of the account for such forms and for such county tax books.

Printing and
distribution by
Division of
Purchase and
Contract.

Invoicing counties
for same.

Payment by
counties.

No variation
from forms
without consent of
State Board.

(b). The forms designed by the State Board of Assessment shall be the standard forms for use in all counties of the State, and no variation from the said forms so prescribed

shall be used in any county, unless submitted to and approved by the State Board of Assessment.

BOARD OF COUNTY COMMISSIONERS TO LIST PROPERTY
ESCAPING TAXATION IN PREVIOUS YEARS

SEC. 521. (1). The Chairman of the Board of County Commissioners and the County Supervisor of Taxation shall examine the tax lists and assessment roll for each township for the current year and the preceding year and shall enter in said lists and on said assessment roll or scroll a description of all property not listed, the name of the owner or occupant thereof, and the value of the same.

Listing of property not heretofore listed.

(2). It shall be the duty of the members of the Board of County Commissioners, the County Supervisor of Taxation, the list takers, and assessors of each township to be constantly looking out for property which has not been listed for taxation and when so discovered to have such property placed on the tax list and assessment roll.

Tax officers to look out for unlisted property.

(3). After the discovery and listing of such unlisted property, the Clerk of the Board of County Commissioners shall mail a notice to the owner at his last known address or, if unknown, to the occupant of such unlisted property, that such property had been discovered and listed for taxation and that the Board of County Commissioners will proceed to assess the same at its next regular meeting. The Board of County Commissioners, at its next regular meeting after such notice to the owner or occupant of such unlisted property, shall proceed to assess same for taxation.

Notice to owner of unlisted property.

(4). The Board of County Commissioners, after such unlisted property has been assessed for taxation for the several years not exceeding five that such unlisted property has escaped taxation, shall add to the taxes of the current year in which such property is discovered the simple taxes of each and every preceding year that it has escaped taxation, not exceeding five, with ten per cent per annum in addition, but no addition shall be less than two dollars (\$2.00).

Assessing.

Charging such property with taxes for five years, plus 10%.

(5). Whenever the Board of County Commissioners shall find any person in possession of any personal property, money or choses in action, which shall not have been listed for taxation on the preceding first day of April, it shall be presumed that the person in possession thereof was the owner and in possession of same on the first day of each April for five preceding years, and they shall cause the same to be placed upon the list and assess the taxes and penalties thereof as herein provided in this act. The Board of County Commissioners or the governing body of any municipal corporation is hereby authorized and empowered to settle and adjust all

Presumption as to ownership for five years.

Adjustment of such claims.

claims for taxation arising under this section or any other section authorizing them to place on the tax list any property omitted therefrom.

Power extends to other municipal corporations.

(6). The provisions of this section shall extend and apply to all cities, towns and like municipal corporations having powers under their charters to tax the property aforesaid, and the powers conferred and the duties imposed upon the Board of County Commissioners shall be exercised and performed by the Board of Commissioners or the Board of Aldermen or other governing body, as the case may be, of the city, town or municipal corporation.

Appointment of person to search out unlisted property.

(7). The Board of County Commissioners, whether separately or in connection with any municipality in the same county, may employ a competent man to make diligent search and to discover and to report to the Board of County Commissioners or to the County Supervisor of Taxation any unlisted property within the county, to the end that the same may be listed and property assessed for taxation as provided in this section: *Provided*, that the cost of listing such unlisted property shall not exceed ten per cent of the revenue so derived in the current year in which discovered; and *further provided*, that nothing in this section shall be construed as authorizing or empowering the County Commissioners to appoint tax collectors.

Limitation on expense.

Listing and assessment of unlisted property.

(8). Any time before or after the tax list has been turned over to the Sheriff or Tax Collectors as provided in this act, such unlisted property so discovered shall be listed and assessed for taxation by the Board of County Commissioners as aforesaid; and the Clerk of the Board of County Commissioners, County Accountant, or Auditor shall enter such property in the tax book, making out a tax account, placing the same in the hands of the Sheriff or Tax Collector and charge him with such tax account. Such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such tax as provided in this act for the regular lists.

Failure to list made misdemeanor.

(9). In addition to the ten per cent added to the tax as herein provided, any person, firm or corporation owning or controlling any property, real or personal, and willfully failing to list the same, within the time allowed, with the list takers or assessors, shall be guilty of a misdemeanor. The failure to so list shall be *prima facie* evidence that such failure was willful and the Board of County Commissioners shall present the names of all such persons, firms and corporations to the grand jury.

(10). That all assessments made under the provision of Section 521 shall be subject to appeal by the party assessed to the Superior Court upon notice given within ten days after the assessment is made to be served upon the Chairman of the Board of Commissioners. Upon the service of such notice the Clerk to the Board shall transmit to the Clerk of the Superior Court of the county wherein the property assessed is located all notices, orders and other records, together with all the findings of the Board with respect to the assessment and the Clerk shall enter such appeal upon the civil issue docket of the county when a trial *de novo* shall be had, the hearing of which shall take priority over all other civil actions. The Superior Court shall, upon such appeal, have the right to modify, confirm or reject in full any such assessment as may have been made by the Board of Commissioners under and by virtue of the section herein above referred to and shall have the right and power to find all facts connected with such assessment or to re-refer any question of fact that may arise back to the Board of Commissioners for further finding and shall pass upon all matters of law relating to the legality of the assessment fixed by such Board of Commissioners and from such rulings upon matters of law either party shall have the right of appeal to the Supreme Court.

Assessments made under Section 521 appealable to Superior Court.

Trial *de novo*.

Power of Court.

Appeal to Supreme Court.

(11). That after assessment is made under provision of Section 521, no levies of taxes shall be collectible in cases where the taxpayer appeals to the Superior Court pending the appeal, *provided, however*, before any appeal can be perfected under the provisions of this act the taxpayers shall enter into a bond payable to the Board of Commissioners in an amount equal to the taxes levied plus twenty-five percent of the amount of the levy, but in no case shall the bond be for less than \$200.00 (Two Hundred Dollars) and the said bond shall be conditioned upon the payment of all taxes levied by said Board of Commissioners under Section 521 aforesaid legally determined to be due and the costs of the appeal in case the assessment or any part thereof is made effective by the Court.

No taxes collectible when appeal taken.

Taxpayer must give bond for taxes and costs.

POLL TAX LEVIED, COMMISSIONERS' POWER TO EXEMPT

SEC. 522. (1). There shall be levied by the Board of County Commissioners in each county a tax of two dollars (\$2.00) on each taxable poll or male person between the ages of twenty-one and fifty years, and the taxes levied and collected under this section shall be for the benefit of the public school fund and the poor of the county.

Poll tax of \$2.

Allocation.

Exemption of
certain persons.

(2). The Board of County Commissioners of every county shall have the power to exempt any person from the payment of poll taxes on account of indigency, and when any such person has been once exempted he shall not be required to renew his application unless the commissioners shall revoke the exemption. When such exemption shall have been made, the Clerk of the Board of County Commissioners shall furnish the person with a certificate of such exemption and the person to whom it is issued shall be required to list his poll, but upon exhibition of such certificate the list takers shall annually enter in the column intended for the poll the word "exempt" and the poll shall not be charged in computing the list.

Certificate.

Exhibition of
certificate.

BOARD OF EQUALIZATION AND REVIEW

County Commis-
sioners made
Board of Equal-
ization and Review.

Duties.

SEC. 523. (1). The Board of County Commissioners of each county shall be and is hereby constituted the Board of Equalization and Review for its county, whose duty shall be to equalize the valuation in said county so that each tract, lot or parcel of real estate and each article of personal property shall be listed on the tax list and assessment roll uniformly and at its true value in money, and shall correct such tax list and assessment roll of each township, so that it shall conform to the provisions of this act, and the Clerk of the Board of Equalization and Review shall make and enter such adjustments and corrections on the tentative scroll presented by the County Supervisor of Taxation as the Board may authorize.

Adjustments.

Compensation and
expenses.

(2). The members of the Board of County Commissioners, each as a member of the Board of Equalization and Review, shall be paid by the county their usual compensation per diem and necessary traveling expenses for the number of days actually engaged in the performance of their duties as members of the Board of Equalization and Review.

Designation of
Clerk to Board.

(3). The County Board of Equalization and Review may designate the Register of Deeds, County Auditor, County Accountant or other officer having in charge the making of the county tax books as Clerk of such Board.

Notice to taxpayers
of valuations in
quadrennial assess-
ment years.

(4). The County Supervisor of Taxation, at least ten days prior to the meeting of the Board of Equalization and Review, to the address appearing on the tax list and assessment roll, and in the year of the quadrennial assessment, shall mail to every person owning taxable property, listed and assessed in the county, a notice of the valuation at which such property has been assessed for taxation and the time and place of the meeting of the Board of Equalization and Review; and in the years other than the year for the

quadrennial assessment shall mail such notices only to the taxpayer whose real property has been increased, or reduced in value, as provided in this section for the increase or reduction of assessments on real estate in years other than the year of the quadrennial assessment, but the failure to mail or to receive such notices shall not affect the validity of the tax list and assessment roll. The County Supervisor of Taxation shall submit to the Board of Equalization and Review the tentative scroll, roll, or list of each township, ward or district for the current year as prepared by him, his assistants and assessors shall meet with the Board of Equalization and Review at all its meetings and shall give such information as he may have or can obtain with respect to the valuation of taxable property in the county.

In other years no notice unless on change of valuation.

Submission of scroll to Board.

(5). The said Board of Equalization and Review shall meet on the third Monday in June of each and every year, first giving ten days' notice by publication of the time, place and purpose of the meeting, and may adjourn from day to day while engaged in the equalization and review of the property on the tax list and assessment roll, but shall complete their duties on or before the first Monday in July of each and every year.

Time of meeting of Board.

Notice published.

(6). The said Board shall, on request, hear any and all taxpayers who own or control taxable property assessed for taxation in the county in respect to the valuation of such property or the property of others.

Hearing complaints.

(7). The said Board shall examine and review the tax lists and assessment roll of each township for the current year; shall of its own motion or on sufficient cause shown by any person add to said list and assessment roll the name of any persons, the value and description of real and personal property liable to assessment in each township, omitted from such tax list and tax roll; shall correct all errors in the names of persons, in the description of the property and in the assessment and valuation of taxable property on said list or roll; shall increase or reduce the assessed valuation of such tracts, lots or parcels of real property or articles of personal property as in their opinion have been returned and assessed below or above the true value in money; shall cause to be done whatever else may be necessary to make said lists and roll or scroll comply with the provision of this act; and, after the completion of the equalizing and review of said tax lists and rolls of each township, a majority of said Board shall endorse thereon and sign a statement to the effect that the same is the fixed and permanent tax list and assessment roll of said township for the current year in which it has been prepared and approved by the Board of Equali-

Examination and review of tax lists.

Correction of errors.

Adjustments.

Endorsements of lists and rolls.

zation and Review. The omission, however, of such an endorsement shall not affect the validity of any such tax list or assessment roll.

Limitation on power of Board to increase or decrease valuations.

(8). The Board of Equalization and Review in the years other than the year of the quadrennial assessment provided for in this act shall not increase or reduce the assessed valuation of any real property, but the same shall be listed and assessed at the same valuation as listed and assessed at the last quadrennial assessment:

Exceptions.

Unlisted property.

(a). Except where real property has been discovered and not listed or assessed at the last quadrennial assessment.

Clerical errors.

(b). Except where clerical errors have occurred in the making out and transcribing of the tax list and assessment rolls.

Improvements added or removed or destroyed.

(c). Except where improvements and appurtenances have been added to the value of more than one hundred dollars, or where there has been removed or destroyed a thing of value since the last quadrennial assessment exceeding one hundred dollars, and in that event, the Board of Equalization and Review shall find the value of the improvements, appurtenance or thing of value added to, removed or destroyed and shall increase or reduce the appraised value of such real property, accordingly.

Property affected by extraordinary circumstances.

(d). Except where the valuation of the real property since the last quadrennial assessment shall have been affected by some extraordinary circumstances, the facts in connection with which shall be found by such Board in each case and entered upon the proceedings of said Board.

Property subdivided into lots.

(e). Except where real property has been sub-divided into lots, streets laid out and map registered, or where land has been subdivided into lots on any street or streets already laid out and determined, since the last quadrennial assessment, and the said lots have been sold or offered for sale with reference to said street, streets and/or map registered, then and in that case they shall determine the value in money of each lot thereof: *Provided*, that where lands located outside of an incorporated municipality have been sub-divided into lots, and where more than five acres of any such sub-division remain unsold by the owner of such sub-division, such unsold lands may be listed as land acreage, according to its actual market value.

Unsold lots as acreage.

Preparation of final and complete scroll for county, alphabetically by races.

(9). After the Board of Equalization and Review shall have completed its duties and adjourned, and before the second Monday in August, the Register of Deeds, Auditor, Tax Clerk or other officer performing such duties shall prepare a final and complete scroll, roll or list for each of the several townships, wards, and districts in the county

and for each race thereof, showing the names, in alphabetical order, of the several owners of real and personal property and the valuation fixed and determined by the Board of Equalization and Review. Such scroll, roll or list, together with the tentative scroll, roll or list on which the values of property were fixed and determined, shall be filed as the fixed, determined and permanent roll, either with the Board of County Commissioners, Auditor, Tax Clerk, County Accountant, or other similar officer. It shall be the duty of the Register of Deeds or other person making out the tax books to report to the Commissioner of Revenue a list of the persons, firms, or corporations, with their postoffice addresses, who are liable for Schedule "B" taxes. Said Register of Deeds or other person having possession of said tax list shall make and forward to the Commissioner of Revenue within thirty days after the return of said list a list of all persons, with their postoffice and business, which are liable to Schedule "B" taxes, and the Revenue Commissioner shall pay the said officer the sum of two cents per name, and said compensation to be in addition to any compensation said officer now receives.

Reports by
Registers of Deeds
to Commissioner
of Revenue as to
those liable for
Schedule "B"
taxes.

BOARD OF COMMISSIONERS NOT TO CHANGE VALUATIONS

SEC. 524. (1). The Board of County Commissioners shall not increase, reduce, change or modify in any manner whatsoever the valuations assessed and certified to by the Board of Equalization and Review at their annual session for the current year and as appears on the tax list and assessment roll or scroll so certified by them, except clerical errors appearing on said lists and rolls.

County Commis-
sioners not to
alter valuations.

Clerical errors
excepted.

APPEAL FROM BOARD OF EQUALIZATION AND REVIEW

SEC. 525. Any property owner, taxpayer or member of the Board of County Commissioners may except to the order of the Board of Equalization and Review and appeal therefrom to the State Board of Assessment, by filing a written notice of such appeal with the Board of County Commissioners within thirty days after the first Monday in July of the current year or after the adjournment of the Board of Equalization and Review. At the time of filing such notice of appeal, the appellant shall file with the Board of County Commissioners a statement in writing of the grounds of appeal and shall, within ten days after filing such notice of appeal with the Board of County Commissioners, file with the State Board of Assessment a notice of such appeal and attach thereto a copy of the statement of the grounds of appeal filed with the Board of County Commissioners.

Appeal from
Board of Equal-
ization and Review
to State Board of
Assessment.

Written notice.

Procedure.

STATE BOARD OF ASSESSMENT FIX DAY AND HEAR APPEAL

State Board to
fix time and place
of hearing appeal.

Notice to parties.

Judgment.

SEC. 526. The State Board of Assessment shall fix a time for the hearing of such appeal provided for in the preceding section and shall hear the same in the City of Raleigh or such other place within the State as the said Board may designate; shall give notice of time and place of such hearing to the appellant, appellee and to the Chairman of the Board of County Commissioners at least ten days prior to the said hearing; shall hear all the evidence or affidavits offered by the appellant, appellee and the Board of County Commissioners; shall reduce, increase or confirm the valuation fixed by the Board of Equalization and Review and enter it accordingly and shall deliver to the Clerk of the Board of County Commissioners a certified copy of such order, which valuation shall be entered upon the fixed and permanent assessment roll and shall constitute the valuation for taxation.

COUNTY COMMISSIONERS TO LEVY TAX; DATE OF LEVY

Time of tax levies.

SEC. 527. The Boards of County Commissioners of the several counties shall, not later than the second Monday in August, levy such rate of tax for general county purposes as may be necessary to meet the general expense of the county, not exceeding the legal limitation, and such rates for other purposes as may be authorized by law.

Township tax lists
made in duplicate.

SEC. 528. *Board of County Commissioners to cause tax duplicates to be made.*

Contents.

Name of taxpayer.

Realty valuation.

Personalty
valuation.

Total of two.

Tax for county
purposes.

Poll tax.

(1). The Board of County Commissioners shall cause the Register of Deeds, County Accountant, County Auditor, Tax Clerk, or other official performing such duties to make out two copies of the tax list for each township, as revised, fixed and determined by the County Board of Equalization and Review, according to a form to be prepared and furnished to said Board or approved by the State Board of Assessment. Such form shall show in different columns at least the following:

(a). The name of each person whose property is listed and assessed for taxation entered in alphabetical order.

(b). The amount of valuation of real property assessed for county-wide purposes.

(c). The amount of valuation of personal property assessed for county-wide purposes.

(d). The total amount of real and personal property valuation assessed for county-wide purposes.

(e). The amount of ad valorem tax due by each taxpayer for county-wide purposes.

(f). The amount of poll tax due by each taxpayer.

- | | |
|--|-----------------------------|
| (g). The amount of dog tax due by each taxpayer. | Dog tax. |
| (h). The amount of valuation of property assessed in any special district or sub-division of the county for taxation. | Special district valuation. |
| (i). The amount of tax due by each taxpayer to any special district or sub-division of the county. | Special district taxes. |
| (j). The total amount of tax due by the taxpayer to the county and to any special district, sub-division or sub-divisions of the county. | Total due by taxpayer. |
- (2). Such official shall also fill out the receipts and stubs for all taxes charged on the tax books so made out on a form prescribed or approved by the State Board of Assessment and furnished by the county which form shall show at least the following:
- | | |
|--|--|
| (a). The name of the taxpayer charged with taxes. | Name of taxpayer. |
| (b). The amount of valuation of real property assessed for county-wide purposes. | Realty valuation. |
| (c). The amount of valuation of personal property assessed for county-wide purposes. | Personalty valuation. |
| (d). The total amount of valuation of real and personal property assessed for county-wide purposes. | Total of two. |
| (e). The rate of tax levied for each county-wide purpose, the total rate for all county-wide purposes and the rate levied for any special district or sub-division of the county which tax is charged to the taxpayer. | Rate for county and special districts. |
| (f). The amount of the valuation of property assessed in any special district or sub-division of the county. | Special district valuation. |
| (g). The amount of ad valorem tax due by the taxpayer for county-wide purposes. | Tax for county purposes. |
| (h). The amount of poll tax due by the taxpayer. | Poll tax |
| (i). The amount of dog tax due by the taxpayer. | Dog tax. |
| (j). The amount of tax due by the taxpayer to any special districts or sub-divisions of the county. | Special district taxes. |
| (k). The total amount of tax due by the taxpayer to the county and to any special district, sub-division or sub-divisions of the county. | Total tax due by taxpayer. |
| (l). Amount of discounts. | Discounts. |
| (m). Amount of penalties. | Penalties. |
- (3). One of said copies of the tax list shall remain in the office of the Clerk to the Board of County Commissioners, the County Accountant, the County Auditor or Tax Clerk and the other shall be delivered to the Sheriff or Tax Collector, who shall receipt for same, on the first Monday in October. The Clerk to the Board of County Commissioners, County Accountant, County Auditor, Tax Clerk or other official performing such duties shall endorse on the copy delivered to the Sheriff or Tax Collector an order to collect the taxes
- | |
|----------------------------|
| Distribution of two lists. |
| Order to collect taxes. |

therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property charged in such list. In such list the Clerk or other official shall note all appeals from the Board of Equalization and Review which have been perfected by the giving of a bond. Said order shall be in the following or similar form:

Form of order. NORTH CAROLINA, _____ County, _____
City, _____.

To the Sheriff or Tax Collector of _____ County,
or _____ Town, or _____ City.

You are hereby authorized, empowered, and commanded to collect the taxes from the persons and taxpayers in the amounts as herein set forth, and said taxes in the amounts set forth are declared to be a first lien on all real property of such taxpayer in _____ County, or _____ Town, and this book and order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any and all real or personal property of persons and taxpayers herein named for and on account of the taxes due by and herein charged to said persons and taxpayers, and all interest and cost on account thereof.

Witness my hand and official seal, this _____ day
of _____, 193____.

Chairman Board of Commissioners.

Attest:

Clerk of Board

Compensation for
making up tax
lists.

(4). The Board of County Commissioners shall make an order for the payment to the Register of Deeds, Auditor, Tax Clerk or like official, as the case may be, such sum as may be in their discretion a proper compensation for the work of computing the taxes, making out the tax list and the necessary copies thereof and the making of such abstracts and returns as may be required by the State Board of Assessment; but the compensation allowed for computing the taxes and making out the tax list is not to exceed ten cents for each name appearing on the tax list which shall include the original and duplicate tax list and also the receipts and stubs provided for in this section.

Limit of 10¢
per name.

CLERK OF THE BOARD OF COUNTY COMMISSIONERS, AUDITOR, TAX
CLERK, COUNTY ACCOUNTANT, OR OTHER OFFICERS SHALL
MAKE REPORT TO THE STATE BOARD OF ASSESSMENT

SEC. 529. The Clerk of the Board of County Commissioners, Auditor, Tax Clerk, County Accountant, or other officer performing such duties shall, on or before the first Monday in November of the current year, return to the State Board of Assessment on forms prescribed by said Board an abstract of the real and personal property of the county by townships, showing the number of acres of land and their value, the number of town lots and their value, the value of the several classes of livestock, the number of white and negro polls, separately, and specify every other subject of taxation and the amount of county tax payable on each subject, and the amount payable on the whole. At the same time said Clerk, Auditor, Tax Clerk, or other like officer shall return to the State Board of Assessment an abstract or list of the poll, county and school taxes payable in the county, setting forth separately the tax levied on each poll and on each hundred dollars value of real and personal property for each purpose, and also the gross amount of every kind levied for county purposes, and such other and further information as the State Board of Assessment may require.

Abstracts of real and personal property furnished State Board of Assessment.

Contents.

Also poll, county and school taxes.

ARTICLE VI

TAXATION OF BANKS, BANKING ASSOCIATIONS, AND TRUST COMPANIES

SEC. 600. The value of shares of stock of banks, banking associations, and trust companies shall be determined as follows:

Banks and trust companies.

Computing value of bank stocks.

(1). Every bank, banking association, industrial bank, savings institution, or trust company shall list its real estate and tangible personal property, except money on hand, in the county in which such real estate and tangible personal property is located, for the purpose of county and municipal taxation, and shall during the month of April of each year list with the State Board of Assessment, on forms provided by the said State Board, in the name of and for its shareholders, all the shares of its capital stock, whether held by residents or non-residents, at its actual value on the first day of April of each year.

Listing of realty and personalty.

Also actual value of shares with names of owners.

(2). The actual value of such shares for the purpose of this section shall be ascertained by adding together the capital stock, surplus, and undivided profits, and deducting therefrom the assessed value of such real and tangible personal

Method of computing actual value.

property which such banking institutions shall have listed for taxation in the county or counties wherein such real and tangible personal property is located, together with an amount according to its proportion of tax value of any buildings and lands wholly or partially occupied by such banking associations, institutions, or trust companies, owned and listed for taxation by a North Carolina corporation in which such banking associations or institutions own ninety-nine per cent of the capital stock.

Deductions.

(3). In addition to the deductions allowed in item two of this section, there may be deducted from the items of surplus and undivided profits an amount not exceeding five per cent of the bills and notes receivable of such banking associations, institutions, or trust companies to cover bad or insolvent debts, investments in North Carolina State bonds, United States Government bonds, joint-stock land bank bonds, and Federal land bank bonds, at the actual cost of said bonds owned on and continuously for at least ninety days prior to the first day of April of the current year. The value of such shares of capital stock of such banking associations, institutions, or trust companies, shall be found by dividing the net amount ascertained above by the number of shares in the said banking associations, institutions, or trust companies.

State Board may
revalue after
investigation.

(4). If the State Board of Assessment shall have reasons to believe that the actual value of such shares of stock of such banking associations, institutions, or trust companies, as listed with it, is not the true value in money, then the said board shall ascertain such true value by such an examination and investigation as seems proper, and increase or reduce the value as so listed to such an amount as it ascertains to be the true value for the purposes of this section.

Value of capital
stock certified
to counties.

(5). The value of the capital stock of all such banking associations, institutions, and trust companies as found by the State Board of Assessment, in the manner herein prescribed, shall be certified to the county in which such bank or institution is located: *Provided*, that if any such banking association, institution, or trust company shall have one or more branches, the State Board of Assessment shall make an allocation of the value of the capital stock so found as between the parent and branch bank or banks or trust company in proportion to the deposits of the parent and branch bank, banks, or trust company, and certify the allocated values so found to the counties in which the parent and the branch bank, banks, or trust company are located.

Allocation to
branch banks.

Tax upon stock
paid by bank
officers.

(6). The taxes assessed upon the shares of stock of any such banking associations, institutions, or trust companies shall be paid by the cashier, secretary, treasurer, or other

officer or officers thereof, and in the same manner and at the same time as other taxes are required to be paid in such counties, and in default thereof such cashier, secretary, treasurer, or other accounting officer, as well as such banking association, institution, or trust company, shall be liable for such taxes, and in addition thereto for a sum equal to ten per cent thereof. Any taxes so paid upon any such shares may, with the interest thereon, be recovered from the owners thereof by the banking association, institution, or trust company, or officers thereof paying them, or may be deducted from the dividends accruing on such shares. The taxation of such shares of capital stock shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of this State, coming in competition with the business of such banking associations, institutions, or trust companies.

Individual liability
and penalty.

Remedy against
stockholders.

TAXATION OF BUILDING AND LOAN ASSOCIATIONS

SEC. 601. The secretary of each building and loan association organized and/or doing business in this State shall list with the local assessors all the tangible real and personal property owned on the first day of April of each year, including all cash on hand or in bank on that date, which shall be assessed and taxed as like property of individuals.

Building and loan
associations.

Domestic.

FOREIGN BUILDING AND LOAN ASSOCIATIONS

SEC. 602. (1). All foreign building and loan associations, doing business in this State, shall list for taxation with the State Board of Assessment, through their respective agents, its stock held by citizens of this State, with the name of the county, city, or town in which the owners of said stock reside. In listing said stock for taxation, the withdrawal value as fixed by the by-laws of each such association shall be furnished to the said board, and the stock shall be valued for taxation at such withdrawal value.

Foreign.

Listing of stock
through agents.

Assessed at with-
drawal value.

(2). Any association or officer of such association doing business in the State who shall fail, refuse, or neglect to so list shares owned by citizens of this State for taxation shall be barred from doing business in this State; any local officer or other person who shall collect dues, assessments, premiums, fines, or interest from any citizen of this State for any such association which has failed, neglected, or refused to so list for taxation the stock held by citizens of this State shall be guilty of a misdemeanor, and fined and/or imprisoned in the discretion of the court.

Failure to list
bars operation
in State.

Collection of dues
thereafter made
misdemeanor.

Certification of
value of shares to
registers of deeds.

(3). The value of the shares of stock so held by citizens of this State, as found by the State Board of Assessment, shall be certified to the register of deeds of the county in which such shareholders reside, shall be placed on the assessment roll in the name of such holders thereof, and taxed as other property is taxed.

REPORTS FROM DOMESTIC CORPORATIONS

Annual reports
from domestic
corporations.

SEC. 603. (1). Except in the case of such corporations as are required to make statements in other forms, it shall be the duty of the president, chairman, secretary, or treasurer of every corporation, organized for profit, having capital stock, every joint-stock association or limited partnership, now or hereafter organized or incorporated by or under any law of this State, to make a report, verified under oath in writing, on or before the first day of May of each year, as of the first day of the preceding April, stating specifically:

Contents.

Authorized stock.

(1). Total authorized capital stock.

Number of shares.

(2). Total authorized number of shares.

Outstanding stock.

(3). Number of shares of stock issued and outstanding.

Par or book value.

(4). Par value of each share; if no par value, then actual book value.

Cost per share.

(5). Amount paid into treasury on each share.

Preferred and
common stock.

(6). Amount capital stock, paid in, and divided as to preferred and common.

Capital, surplus.

(7). Amount of capital stock, surplus, and undivided profits.

Dividends.

(8). Amount of capital stock on which dividends were declared.

Date and amount.

(9). Date and amount of each dividend during said year ending with the first day of April.

Price of stock
sales during year.

(10). Highest price of sale of stock during the year aforesaid, and the average price of shares of stock during the year ending the first day of April of the preceding year.

Balance sheet.

(11). Attached to report copy of last balance sheet.

Other information.

(12). Such other and further information as may be required by the State Board of Assessment.

Duty of corpora-
tion officer to
appraise stock at
money value.

(2). In such report one of the herein named officers of such corporations, partnerships, or joint-stock associations shall estimate and appraise the capital stock of such corporations, partnerships, or associations at their actual value in money on the first day of the preceding April, after deducting therefrom the assessed value of all real and personal property listed for taxation in the county or counties wherein such real and personal property is located, together with the value of shares of stock legally held and owned continuously

Deductions.

for ninety days just prior to and on the first day of April by such corporation, partnership or joint-stock association in other corporations incorporated in this State or assessed for taxation on its capital stock in this State as indicated or measured by the amount of profit made, either declared in dividends or carried into surplus or undivided profits, and when the said capital stock of such corporation, limited partnership, or joint-stock association shall have been so truly estimated and appraised, the report thereof shall be sent to the State Board of Assessment on or before the first day of May of each year, with an oath attached thereto by the officer making the report, certifying that he has estimated and appraised the capital stock of the corporation, limited partnership or joint-stock association to the best of his knowledge and belief.

Report to State
Board of
Assessment.

(3). In addition to the deductions allowed in sub-section two of this section, such corporation, partnership or association may also deduct from the total amount of surplus and undivided profits investments in North Carolina State bonds, United States Government bonds, Federal farm loan bank bonds, and joint-stock land bank bonds, legally held and owned continuously at least ninety days just prior to and on the first day of April by such corporation, partnerships, or associations.

Certain bonds
deductible.

(4). If the State Board of Assessment is not satisfied with the appraisement and valuation so made and returned, or the assessed value of real and personal property in the county or counties, they are hereby authorized and empowered to make a valuation thereof based upon the facts contained in the said report herein required or upon any other information within their possession, and to impose the penalty for the returning of such careless, negligent, false or fraudulent report, and shall deliver to such corporation, partnership or association, a statement of the valuation so made and the penalty so imposed. If such corporation, partnership or association is not satisfied with the valuation so made or the penalty so imposed, it shall have the right to appeal to the Superior Court of the county in which such corporation, partnership or association has its principal place of business in this State, but before such corporation, partnership or association shall exercise the right to appeal it shall within twenty days after notice of such valuation and of the penalty imposed file with the State Board of Assessment exceptions to particulars to which it objects and the grounds thereof, and said State Board of Assessment shall hear said exceptions, after ten days' notice of the time and place of such hearing given by said State Board of Assessment to such corporation,

State Board may
alter valuations
given after
investigation.

Penalty for false
reports.

Appeal by
corporation to
Superior Court.

Exceptions must
first be filed with
State Board.

Appeal to Superior Court.

Case given priority.

Appeal to Supreme Court.

State Board may make valuation and impose penalties upon corporations failing to report.

Appeal allowed.

Certification of stock valuations by State Board to registers of deeds.

Payment of taxes levied.

or partnership, or association; and if the State Board of Assessment shall overrule any or all of said exceptions, then such corporation, partnership, or association may appeal as aforesaid to the Superior Court and shall, within ten days after the final judgment of the State Board of Assessment, give notice to the said Board of Assessment, of such an appeal to said Superior Court, and the State Board of Assessment shall thereupon transmit to said court a record of the valuation so found and/or the penalty so imposed on such corporation, partnership, or association, with the exceptions thereto, all decisions thereon, and all papers and evidence considered in making such decision. The said cause shall be placed on the civil docket of said Superior Court, shall be entitled State of North Carolina on the relation of State Board of Assessment against such corporation, partnership, or association, shall have precedence of all other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of other civil causes. Either party may appeal to the Supreme Court under the same rules and regulations as are prescribed by law for other appeals, except that the State, if it shall appeal, shall not be required to give bond or make any deposit to secure the cost of such appeal, and the Supreme Court may advance the cause on the docket so as to give the same a prompt hearing.

(5). If any officer of such corporation, partnership, or association whose duty it is to make the appraisalment and report to the State Board of Assessment as provided in this section shall fail, neglect or refuse to make such report and appraisalment for the period of sixty days, the State Board of Assessment shall estimate the value of the capital stock of such defaulting corporation, partnership, or association and impose the penalty for such neglect or refusal, and from such valuation so found and the penalty imposed an appeal may be had to the Superior Court of the county in which such corporation, partnership, or association has its place of business in the State in like manner as hereinbefore prescribed in this section.

(6). The State Board of Assessment shall, on or before the first day of August of each year, certify to the register of deeds of the county in which such corporation, limited partnership, or association has its principal office or place of business the total value of the capital stock of such corporation, limited partnership, or association as determined in this section; and such corporation, limited partnership, or association shall pay the county, township, city, or town tax upon the valuation so certified.

(7). If the officers of any of such corporation, partnership, or association whose duty it is to make the report and appraisal provided in this article shall fail, neglect, or refuse to furnish the State Board of Assessment, on or before the first day of May of each year, the report and appraisal of the capital stock aforesaid, as required by this article, or if the report and statement is made in a careless and negligent manner, or is false and fraudulent, they shall be fined the sum of one hundred dollars, and it shall be the duty of the State Board of Assessment to require the Board of County Commissioners of each county to add five per cent to the tax of such corporation, partnership, or association for each and every year for which said report and appraisal is delinquent, which per cent shall be levied and collected with the said tax in the usual manner of levying and collecting such taxes, and if the officers or any of them of any such corporation, partnership, or joint-stock association shall intentionally fail, neglect, or refuse to comply with this section for three successive years, he or they shall be guilty of a misdemeanor, and on conviction thereof shall pay a fine of five hundred dollars and/or imprisoned in the discretion of the court. However, for good cause the State Board of Assessment may reduce such penalties.

Fines and penalties for failure of corporations to make reports.

False reports.

Willful failure for three years made misdemeanor.

Penalty reductions.

STATE BOARD OF ASSESSMENT TO KEEP RECORD OF CORPORATIONS, ASSOCIATIONS, BANKS; SECRECY DIRECTED

SEC. 604. The State Board of Assessment shall prepare and keep a record book on which it shall enter a correct list of all the corporations, limited partnerships, joint-stock associations, banks, banking associations, industrial banks, savings institutions, and trust companies which it has assessed for taxation, and said record shall show the assessed valuation placed upon them; and the State Board of Assessment shall not divulge or make public any report of such corporation, partnership, or association required to be made to it by this section, except to the Governor or his authorized agent, the solicitor of the State for the district in which such corporation, partnership, association, bank or banking association or trust company has its principal office, or his authorized agent, or by the Board of County Commissioners or their authorized agents, of such corporation, partnership, association as have their principal office in such county.

State Board to keep record of all corporations.

Contents.

Secrecy enjoined.

Open only to designated officers.

ARTICLE VII

Telegraph
companies.

SEC. 700. *Telegraph companies.*

Defined.

Every joint-stock association, company, co-partnership, or corporation, whether incorporated under the laws of this State or any other state or of any foreign nation, engaged in transmitting to, from, through, in or across the State of North Carolina telegraph messages shall be deemed and held to be a telegraph company; and every such telegraph company shall annually, between the first day of May and the twentieth day of may, make out and deliver to the State Board of Assessment, a statement, verified by oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

Annual report to
State Board.

Contents.

Capital stock.

First. The total capital stock of such association, company, co-partnership, or corporation.

Outstanding stock
and par value.

Second. The number of shares of capital stock issued and outstanding, and the par value of each share.

Place of business.

Third. Its principal place of business.

Market or actual
value.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Location and
assessed value of
all property in
State.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Real estate and
improvements
outside State and
assessed value.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation situated outside the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Mortgages.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Length of lines
in and outside
State.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

SEC. 701. *Telephone companies.*Telephone
companies.

Every telephone company doing business in this State, whether incorporated under the laws of this State or any other state, or of any foreign nation, shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment of this State a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

Annual report to
State Board.

Contents.

First. The total capital stock of such association, company, co-partnership, or corporation invested in the operation of such telephone business.

Capital stock.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Outstanding stock
and par or face
value.

Third. Its principal place of business.

Place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Market or actual
value of stock.

Fifth. The real estate, structures, machinery, fixtures and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Location and
assessed value of
real estate and
equipment in
State.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation, situated outside the State of North Carolina, and used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Location and
assessed value of
real estate and
improvements
outside State.

Seventh. All mortgages upon the whole or any of its property, together with the dates and amounts thereof.

Mortgages.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

Length of lines
in and outside
State.SEC. 702. *Express companies.*

Express companies.

Every joint-stock association, company, co-partnership, or corporation, incorporated or acting under the laws of this State or any other state, or any foreign nation, engaged in carrying to, from, through, in, or across this State, or any part thereof, money, packages, gold, silver, plate, merchandise.

Defined.

Annual report to State Board.	freight, or other articles, under any contract, expressed or implied, with any railroad company, or the managers, lessees, agents, or receivers thereof (<i>provided</i> such joint-stock association, company, co-partnership, or corporation is not a railroad company), shall be deemed and held to be an express company within the meaning of this act; and every such express company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such association, company, co-partnership, or corporation making such statement, with reference to the first day of April next preceding, showing:
Contents.	
Capital stock.	<i>First.</i> The total capital stock or capital of said association, co-partnership, or corporation.
Number of shares outstanding and par or face value.	<i>Second.</i> The number of shares of capital stock issued and outstanding, and the par or face value of each share; and in case no shares of capital stock are issued, in what manner the capital stock thereof is divided, and in what manner such holdings are evidenced.
Place of business.	<i>Third.</i> Its principal place of business.
Market or actual value of stock.	<i>Fourth.</i> The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof; and in case no shares of stock have been issued, state the market value, or the actual value in case there is no market value, of the capital thereof, and the manner in which the same is divided.
Location and assessed value of real estate and equipment in State.	<i>Fifth.</i> The real estate, structures, machinery, fixtures, and appliances owned by the said association, company, co-partnership, or corporation, and subject to local taxation within the State of North Carolina, and the location and assessed value thereof in each county where the same is assessed for local taxation.
Location and assessed value of real estate and improvements outside State.	<i>Sixth.</i> The specific real estate, together with the improvements thereon, owned by the association, company, co-partnership, or corporation situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.
Mortgages.	<i>Seventh.</i> All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (a) The total length of the lines or routes over which such association, company, co-partnership, or corporation transports such merchandise, freight, or express matter; (b) the total length of such lines or routes as are outside the State of North Carolina; (c) the length of such lines or routes within each of the counties and townships within the State of North Carolina.

Length of lines in and outside State.

SEC. 703. *Sleeping-car companies.*

Sleeping car companies.

Every joint-stock association, company, co-partnership, or corporation incorporated or acting under the laws of this or any other state, or of any foreign nation, and conveying to, from, through, in or across this State, or any part thereof, passengers or travelers in palace cars, drawing-room cars, sleeping cars, dining cars, or chair cars, under any contract, expressed or implied, with any railroad company or the managers, lessees, agents, or receivers thereof, shall be deemed and held to be a sleeping-car company for the purposes of this act, and shall hereinafter be called "sleeping-car company;" and every such sleeping-car company doing business in this State, shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

Defined.

Annual report to State Board.

Contents.

First. The total capital stock of such sleeping-car company, invested in its sleeping-car business.

Capital stock.

Second. The number of shares of such capital stock devoted to the sleeping-car business issued and outstanding, and the par or face value of each share.

Number of shares and par or face value.

Third. Under the laws of what state it is incorporated.

State of creation.

Fourth. Its principal place of business.

Place of business.

Fifth. The names and postoffice addresses of its president and secretary.

President and secretary.

Sixth. The actual cash value of the shares of such capital stock devoted to its sleeping-car business on the first day of April next preceding such report.

Cash value of shares of stock.

Seventh. The real estate, structures, machinery, fixtures, and appliances owned by said sleeping-car company and subject to local taxation within this State, and the location and assessed value thereof in each county within this State where the same is assessed for local taxation.

Location and assessed value of real estate and equipment in State.

Eighth. All mortgages upon the whole or any part of its property and the amounts thereof devoted to its sleeping-car business.

Mortgages.

Length of lines over which cars are run in and outside State.

Double tracks considered single line.

Notice to company of assessment.

Objections.

Certification to counties of respective assessments.

Bill for county taxes.

Penalty for failure to pay taxes.

Ninth. (a) The total length of the main line of railroad over which cars are run; (b) the total length of so much of the main lines of railroad over which the said cars are run outside of the State of North Carolina; (c) the length of the lines of railroads over which said cars are run within the State of North Carolina: *Provided*, that where the railroads over which said cars run have double tracks, or a greater number of tracks than a single track, the statement shall only give the mileage as though such tracks were but single tracks; and in case it shall be required, such statement shall show in detail the number of miles of each or any particular railroad or system within the State. When the assessment shall have been made by the State Board of Assessment in accordance with section seven hundred eight (708) of this act, the clerk of the board shall thereupon notify the officer attesting such report of the amount assessed against it, and such sleeping-car company shall have thirty days within which to appear and make objection, if any it shall have, to said assessment. If no objection be made within thirty days, the Commissioner of Revenue shall assess the State tax against such company and send by letter to the officer attesting such report a bill for the State taxes upon said assessment, and such sleeping-car company shall have thirty days within which to pay said taxes; and the clerk of the State Board of Assessment shall certify to the county commissioners of the several counties through which such cars are used the value of the property of such sleeping-car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the State, together with the name and postoffice address of the officers attesting such report of such sleeping-car company, with the information that tax bills, when assessed, are to be sent him by mail; and such value, so certified, shall be assessed and taxed the same as other property within said county. And when the assessment shall have been made in such county, the sheriff or county tax collector shall send to the address given by the clerk of the State Board of Assessment to the county commissioners a bill for the total amount of all taxes due to such county, and such sleeping-car company shall have sixty days thereafter within which to pay said taxes; and upon failure of and refusal to do so such taxes shall be collected the same as other delinquent taxes are, together with a penalty of fifty per cent added thereto, and costs of collection.

SEC. 704. *Refrigerator and freight-car companies.*

Every person, firm, or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this State or operating in the State shall be taxed in the same manner as hereinbefore provided for the taxation of sleeping-car companies, and the collection of the tax thereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section: *Provided*, if it appears that the owner does not lease the cars to any railroad company, or make any contract to furnish it with cars, but they are furnished to be run indiscriminately over any lines on which shipper or railroad companies may desire to send them, and the owner receives compensation from each road over which the cars run, the State Board of Assessment shall ascertain and assess the value of the average number of cars which are in use within the State as a part of the necessary equipment of any railroad company for the year ending April first, next preceding, and the tax shall be computed upon this assessment.

Refrigerator and freight-car companies.

Taxed in same manner of sleeping-car companies.

Computation of average number of cars in State.

SEC. 705. *Street railway, waterworks, electric light and power, gas, ferry, bridge, and other public utility companies.*

Public utilities.

Every street railway company, waterworks company, electric light and power company, gas company, ferry company, bridge company, canal company, and other corporations exercising the right of eminent domain shall annually, between the first day of May and twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the co-partnership or corporation, showing:

Enumerated.

Annual report to State Board.

Contents.

First. The total capital stock of such association, company, co-partnership, or corporation.

Capital stock.

Second. The number of shares of capital stock issued and outstanding and the par or face value of each share.

Number of shares and par or face value.

Third. Its principal place of business.

Place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Market or actual value of stock.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Location and assessed value of real estate and equipment in State.

Location and assessed value of real estate and improvements outside State.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation situate outside of the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situate.

Mortgages.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Length of lines in and outside State.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of lines within each of the counties and townships within the State of North Carolina.

SEC. 706. State Board of Assessment may require additional information.

State Board may require additional information.

Upon the filing of the statements required in the preceding sections the State Board of Assessment shall examine them and each of them; and if the board shall deem the same insufficient, or in case it shall deem that other information is requisite, it shall require such officer to make such other and further statements as said board may call for. In case of the failure or refusal of any association, company, co-partnership, or corporation to make out and deliver to the State Board of Assessment any statement or statements required by this act, such association, company, co-partnership, or corporation shall forfeit and pay to the State of North Carolina one hundred dollars (\$100) for each additional day such report is delayed beyond the twentieth day of May, to be sued for and recovered in any proper form of action in the name of the State of North Carolina on the relation of the State Board of Assessment, and such penalty, when collected, shall be paid into the general fund of the State.

Failure to render reports incurs penalty of \$100 per day.

SEC. 707. State Board of Assessment shall examine statements.

State Board to examine statements and make assessments.

The State Board of Assessment shall thereupon value and assess the property of each association, company, co-partnership, or corporation in the manner hereinafter set forth, after examining such statements and after ascertaining the value of such properties therefrom and upon such other information as the board may have or obtain. For that purpose it may require the agents or officers of said association, company, co-partnership, or corporation to appear before it with such books, papers, and statements as it may require, or may require additional statements to be made, and

may compel the attendance of witnesses in case the board shall deem it necessary to enable it to ascertain the true cash value of such property.

SEC. 708. *Manner of assessment.*

Said State Board of Assessment shall first ascertain the true cash value of the entire property owned by the said association, company, co-partnership, or corporation from said statement or otherwise for the purpose, taking the aggregate value of all the shares of capital stock, in case shares have a market value, and in case they have none, taking the actual value thereof or of the capital of said association, company, co-partnership, or corporation in whatever manner the same is divided, in case no shares of capital stock have been issued: *Provided*, however, that in case the whole or any portion of the property of such association, company, co-partnership, or corporation shall be encumbered by a mortgage or mortgages, such board shall ascertain the true cash value of such property by adding to the market value of the aggregate shares of stock or to the value of the capital in case there should be no such shares, the aggregate amounts of such mortgage or mortgages, and the result shall be deemed and treated as the true cash value of the property of such association, company, co-partnership, or corporation. Such State Board of Assessment shall, for the purpose of ascertaining the true cash value of property within the State of North Carolina, next ascertain from such statements or otherwise the assessed value for taxation, in the localities where the same is situated, of the several pieces of real estate situated within the State of North Carolina, and not specifically used in the general business of such associations, companies, co-partnerships, or corporations, which assessed value for taxation shall be by said board deducted from the gross value of the property as above ascertained. Said State Board of Assessment shall next ascertain and assess the true cash value of the property of the associations, companies, co-partnerships, or corporations within the State of North Carolina by taking as a guide, as far as practicable, the proportion of the whole aggregate value of said associations, companies, co-partnerships as above ascertained, after deducting the assessed value of such real estate without the State which the length of lines of said associations, companies, co-partnerships, or corporations, in the case of telegraph and telephone companies, within the State of North Carolina bears to the total length thereof, and in the case of express companies and sleeping-car companies, the proportion shall be in proportion of the whole aggregate value, after such deduc-

Manner of assessment.

Ascertainment of value of entire property.

Adding amount of mortgages.

Deduction of value of realty in State not used for general business.

Deduction of value of property out of State from aggregate value leaves value within State.

Deduction of property in State assessed for local taxes.

Result is assessment by State Board.

All equipment assessed except land and buildings.

tion, which the length of lines or routes within the State of North Carolina bears to the whole length of lines or routes of such associations, companies, co-partnerships, or corporations, and such amount so ascertained shall be deemed and held as the entire value of the property of said associations, companies, co-partnerships, or corporations within the State of North Carolina. From the entire value of the property within the State so ascertained there shall be deducted by the commissioners the assessed value for taxation of all real estate, structures, machinery, and appliances within the State and subject to local taxation in the counties as hereinbefore described; in sections seven hundred and two to seven hundred and seven, inclusive, of this act, and the residue of such value so ascertained, after deducting therefrom the assessed value of such local properties, shall be by said board assessed to said associations: *Provided*, the State Board of Assessment shall also assess the value for taxation of all structures, machinery, appliances, pole lines, wire and conduit of telephone and telegraph companies within the State subject to local taxation, but land and buildings located thereon owned by said companies shall be assessed in like manner and by the same officials as though such property was owned by individuals in this State.

SEC. 709. *Value per mile.*

Value per mile ascertained by dividing above total by number of miles in State.

Wire mileage as to telephone companies.

Said State Board of Assessment shall thereupon ascertain the value per mile of the property within the State by dividing the total value as above ascertained, after deducting the specific properties locally assessed within the State, by the number of miles within the State, and the result shall be deemed and held as value per mile of the property of such association, company, co-partnership, or corporation within the State of North Carolina: *Provided*, the value per mile of telephone companies shall be determined on a wire mileage basis.

SEC. 710. *Total value for each county.*

Total value for each county obtained by multiplying value per mile by number of miles in county.

Said State Board of Assessment shall thereupon, for the purpose of determining what amount shall be assessed by it to said association, company, co-partnership, or corporation in each county in the State, through, across, and into or over which the lines of said association, company, co-partnership, or corporation extends, multiply the value per mile, as above ascertained, by the number of miles in each of such counties as reported in said statements or as otherwise ascertained, and the result thereof shall be by the clerk of said Board certified to the chairman of the board of county

commissioners, respectively, of the several counties through, into, over, or across which the lines or routes of said association, company, co-partnership, or corporation extend: *Provided*, the total value of street railways, electric light, power and gas companies, as determined in section seven hundred and eight to be certified to each county, shall be the proportion of the assessed value of the physical property in each county bears to the total assessed value of the physical property in the State. All taxes due the State from any corporation taxed under the preceding sections shall be paid by the treasurer of each company direct to the Commissioner of Revenue.

Different method
for public utilities.

Taxes payable
direct to
Commissioner.

SEC. 711. *Companies failing to pay tax.*

In case any such association, company, co-partnership, or corporation as named in this act shall fail or refuse to pay any taxes assessed against it in any county in this State, in addition to other remedies provided by law for the collection of taxes, an action may be prosecuted in the name of the State of North Carolina by the solicitors of the different judicial districts of the State on the relation of the board of commissioners of the different counties of this State, and the judgment in said action shall include a penalty of fifty per cent of the amount of taxes as assessed and unpaid, together with reasonable attorney's fees for the prosecution of such action, which action may be prosecuted in any county into, through, over, or across which the lines or routes of any association, company, co-partnership, or corporation shall extend, or in any county where such association, company, co-partnership, or corporation shall have an office or agent for the transaction of business. In case such association, company, co-partnership, or corporation shall have refused to pay the whole of the taxes assessed against the same by the State Board of Assessment, or in case such association, company, co-partnership, or corporation shall have refused to pay the taxes or any portion thereof assessed to it in any particular county or counties, such action may include the whole or any portion of the taxes so unpaid in any county or counties; but the Attorney General may, at his option, unite in one action the entire amount of the tax due, or may bring separate actions to each separate county or adjoining counties, as he may prefer. All collection of taxes for or on account of any particular county made in any such suit or suits shall be by said board accounted for as a credit to the respective counties for or on account of which such collections were made by the said board at the next ensuing settlement with such county, but the penalty so collected shall be credited to the general

Failure to pay
county taxes
incurs penalty
of 50%.

Suit to recover.

Attorney's fees
added.

Consolidation of
actions to recover
taxes due counties.

Penalties to
general fund.

Assessment not controvertible.	fund of the State, and upon such settlement being made, the treasurers of the several counties shall at their next settlement enter credits upon the proper duplicates in their offices, and at the next settlement with such county report the amount so received by him in his settlement with the State, and proper entries shall be made with reference thereto: <i>Provided</i> , that in any such action the amount of the assessments fixed by said State Board of Assessment and apportioned to such county shall not be controverted.
State Board made appraisers for public utilities.	SEC. 712. The State Board of Assessment herein established is constituted a board of appraisers and assessors for railroad, canal, steamboat, hydro-electric, street railway, and all other companies exercising the right of eminent domain.
Railroads.	SEC. 713. <i>Railroads.</i> The president, secretary, superintendent, or other principal accounting officer within this State of every railroad, telegraph, telephone, street railway company, whether incorporated by the laws of this State or not, shall at such date as real estate is required to be assessed for taxation return to the said Board of Assessment and Taxation, verified by the oath or affirmation of the officer making the return, all the following described property belonging to such corporation within the State, viz.: The number of miles of such railroad lines in each county in this State, and the total number of miles in the State, including the roadbed, right of way and super-structures thereon, main and sidetracks, depot buildings and depot grounds, section and tool houses and the land upon which they are situated and necessary to their use, water stations and land, coal chutes and land, and real estate and personal property of every character necessary for the construction and successful operation of such railroad, or used in the daily operation, whether situated on the charter right of way of the railroad or on additional land acquired for this purpose, except as provided below, including, also, if desired by the State Board of Assessment, Pullman or sleeping cars or refrigerator cars owned by them or operated over their lines: <i>Provided, however</i> , that all machines and repair shops, general office buildings, storehouses and contents thereof, located outside of the right of way, shall be listed for purposes of taxation by the principal officers or agents of such companies with the list takers of the county where the real and personal property may be situated, in the manner provided by law for the listing and valuation of real and personal property. A list of such property shall be filed by such company with the State Board of Assessment. It shall be the duty of the register of deeds, if requested so to do by the
Annual report to State Board.	
Contents.	
Miles of lines, buildings, realty and personalty.	
Property off right of way listed with county list taker.	
List filed with State Board.	

State Board of Assessment, to certify and send to the said Board a statement giving a description of the property mentioned in the foregoing proviso, and showing the assessed valuation thereof, which value shall be deducted from the total value of the property of such railroad company as arrived at by the Board in accordance with section thirty-two, before the apportionment is made to the counties and municipalities. The register of deeds shall also certify to the Board the local rate of taxation for county purposes as soon as the same shall be determined, and such other information obtained in the performance of the duties of their offices as the said Board shall require them; and the mayor of each city or town shall cause to be sent to the said Board the local rate of taxation for municipal purposes.

Such property deductible from total railroad property.

County tax rates certified to State Board.

Also municipal rates.

SEC. 714. *Railroads.*

The movable property belonging to a railroad company shall be denominated for the purpose of taxation "rolling stock." Every person, company, or corporation owning, constructing, or operating a railroad in this State shall, in the month of May, annually return a list or schedule to the State Board of Assessment which shall contain a correct detailed inventory of all the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping cars and dining cars, express cars, horse cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kinds of cars, and the value thereof, and a statement or schedule, as follows: (1) The amount of capital stock authorized and the number of shares into which such capital stock is divided; (2) the amount of capital stock paid up; (3) the market value, or, if no market value, then the actual value of shares of stock; (4) the length of line operated in each county and total in the State; (5) the total assessed value of all tangible property in the State; (6) and, if desired, all the information heretofore required to be annually reported by section seven thousand nine hundred and sixty-four of the Consolidated Statutes. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the board, and with reference to amounts and value on the first day of May of the year for which the return is made.

"Rolling stock" defined.

Annual schedule of such stock furnished to State Board.

Statement as to capital stock.

Value of shares.

Length of lines.

Tangible property.

Other information.

SEC. 715. *Tangible and intangible property assessed separately.*

(a). At such dates as real estate is required to be assessed for taxation, the said Board of Assessment shall first determine the value of the tangible property of each division or branch of such railroad or rolling stock and all the other

Assessment of tangible property.

Depreciation and replacement considered.

physical or tangible property. This value shall be determined by a due consideration of the actual cost of replacing the property, with a just allowance for depreciation on rolling stock, and also of other conditions, to be considered as in the case of private property.

Assessment of franchise.

(b). They shall then assess the value of the franchise, which shall be determined by due consideration of the gross earnings as compared with the operating expenses, and particularly by consideration of the value placed upon the whole property by the public (the value of the physical property being deducted), as evidenced by the market value of all capital stock, certificates of indebtedness, bonds, or any other securities, the value of which is based upon the earning capacity of the property.

Value of tangibles and franchise is value for ad valorem taxes.

(c). The aggregate value of the physical or tangible property and the franchise, as thus determined, shall be the true value of the property for the purpose of an ad valorem taxation, and shall be apportioned in the same proportion that the length of such road in each county bears to the entire length of such division or branch thereof, and the State Board of Assessment shall certify, on or before the first day of September, to the chairman of the county commissioners and the mayor of each city or incorporated town the amounts apportioned to his county, city or town; all taxes due the State from any railroad company shall be paid by the treasurer of each company directly to the Commissioner of Revenue within thirty days after notice of assessment and tax due, and upon failure to pay the Commissioner of Revenue as aforesaid, he shall institute an action to enforce the same in the County of Wake or any other county in which such railroad is located, adding thereto twenty-five per centum of the tax. The board of county commissioners of each county through which said railroad passes shall assess against the same only the tax imposed for county, township, or other taxing district purposes, the same as is levied on other property in such county, township, or special taxing districts.

Apportionment to counties and municipalities.

Payment of taxes.

Failure to pay tax incurs penalty of 25%.

SEC. 716. *Railroads.*

Method of assessment upon railroad operating in and outside State.

When any railroad has part of its road in this State and part thereof in any other State, the said board shall ascertain the value of railroad track, rolling stock, and all other property liable to assessment by the State Board of Assessment of such company as provided in the next preceding section, and divide it in the proportion to the length such main line of road in this State bears to the whole length of such main line of road and determine the value in this State accordingly: *Provided*, the board shall, in valuing

Proportion of road in State to whole line.

the fixed property in this State, give due consideration to the character of roadbed and fixed equipment, number of miles of double track, the amount of gross and net earnings per mile of road in this State, and any other factor which would give a greater or less value per mile of road in this State than the average value for the entire system. On or after the first Monday in July the said board shall give a hearing to all the companies interested, touching the valuation and assessment of their property. The said board may, if they see fit, require all argument and communications to be presented in writing.

Hearing granted
railroads on
assessment.

SEC. 717. *Railroads.*

If the property of any railroad company be leased or operated by any other corporation, foreign or domestic, the property of the lessor or company whose property is operated shall be subject to taxation in the manner hereinbefore directed; and if the lessee or operating company, being a foreign corporation, be the owner or possessor of any property in this State other than that which it derives from the lessor or company whose property is operated, it shall be assessed in respect to such property in like manner as any domestic railroad company.

Property of leased
railroads likewise
assessed.

Foreign lessee.

SEC. 718. *Railroads.*

The State Board of Assessment shall have power to summon and examine witnesses and require that books and papers shall be presented to them for the purpose of obtaining such information as may be necessary to aid in determining the valuation of any railroad company. Any president, secretary, receiver or accounting officer, servant or agent of any railroad or steamboat company having any proportion of its property or roadway in this State, who shall refuse to attend before the said Board when required to do so, or refuse to submit to the inspection of said Board any books or papers of such railroad company in his possession, custody or control, or shall refuse to answer such questions as may be put to him by said Board, or order touching the business or property, moneys and credits, and the value thereof, of said railroad company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be confined in the jail of the county not exceeding thirty days, and shall be fined in any sum not exceeding five hundred dollars and costs, and any president, secretary, accounting officer, servant, or agent aforesaid, so refusing as aforesaid, shall be deemed guilty of contempt of such Board, and may be confined, by order of said Board, in the jail of

Board may sub-
poena witnesses
and compel pro-
duction of records.

Refusal to testify
or produce records
made misdemeanor.

Punishment.

Contempt
attachment.

the proper county until he shall comply with such order and pay the cost of his imprisonment.

SEC. 719. *Taxes on railroads shall be a lien on property of the same.*

Taxes on railroads made perpetual lien on property.

The taxes upon any and all railroads in this State, including roadbed, right-of-way, depots, sidetracks, ties and rails now constructed or hereafter to be constructed, are hereby made a perpetual lien thereupon commencing from the first day of May in each current year, against all claims or demands whatsoever of all persons or bodies corporate except the United States and this State, and the above described property or any part thereof may be taken and held for payment of all taxes assessed against said railroad company in the several counties of this State.

SEC. 720. *Board of Assessment to certify; when tax payable.*

State Board to apportion valuations to counties and municipalities.

The State Board of Assessment shall, upon completion of the assessment directed in the preceding sections, certify to the Register of Deeds of the counties and the Clerk of the Board of Commissioners of the municipalities through which said companies operate the apportionment of the valuations as hereinbefore determined and apportioned by the Board, and the Board of County Commissioners shall assess against such valuation the same tax imposed for county, township, town or other tax district purposes, as that levied on all other property in such county, township, town, or other taxing districts. This tax shall be paid to the sheriff or tax collector of the county and municipality.

Payment of local tax.

SEC. 721. *Canal and steamboat companies.*

Canal and steamboat companies assessed as are railroads.

The property of all canal and steamboat companies in this State shall be assessed for taxation as above provided for railroads. In case any officer fails to return the property provided in this section, the Board shall ascertain the length of such property in this State, and shall assess the same in proportion to the length at the highest rate at which property of that kind is assessed by them.

ARTICLE VIII

General provisions.

GENERAL PROVISIONS

SEC. 800. *Foreign corporations not exempt.*

Foreign corporations not exempt.

Nothing in this act shall be construed to exempt from taxation at its actual cash value any property situated in the State belonging to any foreign corporation.

SEC. 801. *Defining actual value in money.*

All property, real and personal, shall, as far as practicable, be valued at its true value in money. The intent and purpose of the tax laws of the State is to have all property and subjects of taxation assessed at their true and actual value in money, in such manner as such property and subjects are usually sold, but not by forced sale thereof, and the words "market value," "true value," or "cash value," whenever used in the tax laws of this State, shall be held to mean for what the property and subjects can be transmuted into cash when sold in such manner as such property and subjects are usually sold.

Actual value in money defined.

SEC. 802. *Clerk of cities and towns to furnish information as to valuation, taxes levied, and indebtedness.*

The clerk or auditor of each city and town in this State shall annually make and transmit to the State Board of Assessment, on blanks furnished by the said Board, a full, correct and accurate statement showing the assessed valuation of all property, tangible and intangible, within his city or town, and separately the amount of all taxes levied therein by said city or town, including school district, highway, street, sidewalk, and other similar improvement taxes for the current year, and the purpose for which the same were levied; and a complete and detailed statement of the bonded and other indebtedness of the city or town, the accrued interest on same, whether not due or due and unpaid, and the purposes for which said indebtedness was incurred.

Reports to State Board on assessments and taxes in municipalities.

Also bonded indebtedness.

SEC. 803. *County indebtedness to be reported.*

The auditor or county accountant of each county in this State shall make and deliver annually to the State Board of Assessment a full, correct, and accurate statement of the bonded and other indebtedness of his county, including township, school districts and special tax districts, the purposes for which same was incurred, and all accrued interest, whether not due or due and unpaid.

Report to State Board as to bonded debt of counties.

SEC. 804. *Correction of assessment roll.*

If on the assessment roll of any county there is an error either in the name of the person assessed, or any taxable property shall not have been listed, or any error that has been made in the transfer, the name may be changed, the property entered on the roll, or the error corrected by the county supervisor of taxation after the roll has been returned to the clerk of the board of county commissioners; or such name may be changed, omission supplied, entry made or error corrected by the board of county commissioners upon

Errors on assessment roll may be corrected.

Interested persons notified of corrections.

satisfactory evidence of such error or omission, at a regular meeting of the board, and the board, upon reasonable notice, may require the person or persons affected to show cause, on a day to be appointed, why the error shall not be corrected or omission supplied; and the board of county commissioners is empowered and authorized to correct any error arising from the fact that property appears on the assessment roll which has been conveyed to another before the listing period, or did not belong to the taxpayer on the first day of April of the current year.

Tax discounts and penalties.

SEC. 805. *Discounts and penalties in payment of taxes.*

Date taxes are due.

All taxes assessed and/or levied by any county in this State, in accordance with the provisions of this act, shall be due and payable on the first Monday of October of the year in which so assessed and levied, and if actually paid in cash.

Discounts:

October, 1%.

(1). On or before the first day of November next after due and payable, there shall be deducted a discount of one per cent.

November, $\frac{1}{2}$ of 1%.

(2). After the first day of November and on or before the first day of December next after due and payable, there shall be deducted a discount of one-half of one per cent.

December and January, par.

(3). After the first day of December and on or before the first day of February next after due and payable, the tax shall be paid at par or face value.

Penalties:

February, 1%.

(4). After the first day of February and on or before the first day of March next after due and payable, there shall be added to the tax a penalty of one per cent.

March, 2%.

(5). After the first day of March and on or before the first day of April next after due and payable, there shall be added to the tax a penalty of two per cent.

April, 3%.

(6). After the first day of April and on or before the first day of May next after due and payable, there shall be added a penalty of three per cent.

May, 4%.

(7). After the first day of May and on or before the first day of June next after due and payable, there shall be added a penalty of four per cent.

Prepayment between July 1 and October 1.

(8). Should any taxpayer desire to make a prepayment of his taxes between July first and October first of any year, he may do so by making payment to the County or City Accountant, City Clerk, Auditor or Treasurer, as the governing body may determine and shall be entitled to the following discounts: If paid on or before July first, a deduction of three per cent; if paid on or before August first, a deduction of two and one-half per cent; if paid

Discounts:

Before July 1, 3%.

July, $2\frac{1}{2}$ %.

August, 2%.

on or before September first, a deduction of two per cent; if paid on or before October first, a deduction of one and one-half per cent. Whenever any such payments are made, the auditor or county accountant shall certify the same to the Clerk to the Board of County Commissioners, and the same shall be credited, together with the discount, to the taxes levied to the person, firm or corporation, which credit shall include the discount upon the above basis. The Board of Commissioners of any county or municipality may by resolution adopted prior to the first day of October, one thousand nine hundred thirty-three, eliminate the penalties provided in this section on payment of taxes delayed beyond the first day of February, and may adopt as applicable to such county or municipality, in lieu of the discounts and penalties provided in this section, a schedule of discounts not in excess of the following:

On taxes paid on or before October first a discount of two per cent. September, 1½%.

On taxes paid on or before November first a discount of one per cent. Crediting tax payments.

On taxes paid on or before January first a discount of one-half of one per cent. Penalties after February 1 may be waived.

(9). The County Commissioners of any county may order and direct the payment of taxes in installments of not less than twenty-five per cent of the amount due, at such time as the County Commissioners may determine the final installment to be made payable not later than May first, subject to the discounts and penalties as herein provided. Other discounts may be allowed.

Provided, nothing herein shall be construed to repeal any of the provisions of House Bill one thousand and sixty-two relating to Pender County. Before October 1, 2%.

SEC. 806. *Failure to list personal property a misdemeanor.*

If any person, firm or corporation whose duty it is to list any personal property whatsoever for taxation, shall fail, refuse or neglect to list same, shall remove or conceal same, or cause same to be removed or concealed, or shall aid or abet in removing or concealing property that should be listed, such person, firm or corporation shall be guilty of a misdemeanor. October, 1%.

SEC. 807. *Penalty for failure to make report.*

Every Register of Deeds, Auditor, County Accountant, Supervisor of Taxation, Assessor, Sheriff, Clerk of Superior Court, Clerk of Board of County Commissioners, County Commissioners, Board of Aldermen, or other governing body of a city or town, Mayor, Clerk of city or town, or any other public officer, who shall willfully fail, refuse or neglect to November and December, ½ of 1%.

Provision for payment of taxes in installments.

Exception.

Failure to list personalty made misdemeanor.

Penalty of \$100 for each officer failing to make reports herein required.

perform any duty required, to furnish any report to the State Board of Assessment as prescribed in this or the Revenue Act, or who shall willfully and unlawfully hinder, delay or obstruct said Board in the discharge of its duties, shall for every such failure, neglect, refusal, hindrance and/or delay, in addition to the other penalties imposed in this and the Revenue Act, pay to the State Board of Assessment for the general fund of the State the sum of one hundred dollars (\$100.00), such sum to be collected by said Board. A delay of thirty days to make and furnish any report required or to perform a duty imposed shall be prima facie evidence that such delay was willful.

SEC. 808. *Misdemeanor for refusal to inspect records or respond to subpoena.*

Refusal to allow inspection of records or respond to subpoena made misdemeanor.

Any person, persons, member of a firm, or any officer, director or stockholder of a corporation who shall refuse permission to inspect any books, papers, documents, statements, accounts, or records demanded by the State Board of Assessment, the members thereof, or any duly authorized deputy provided for in this act or the Revenue Act, or who shall willfully fail, refuse or neglect to appear before said Board in response to its subpoena or to testify as provided for in this act and the Revenue Act, shall, in addition to all other penalties imposed in this or the Revenue Act, be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court.

SEC. 809. *Unconstitutionality or invalidity.*

Constitutional parts of Act upheld.

If any clause, sentence, paragraph, sub-section, section or any part of this act shall, for any reason, be adjudged by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, sub-section, section, or part thereof directly involved in such judgment. No caption of any section or sections shall in any way affect the validity of this act or any part thereof.

Purpose of Act.

SEC. 810. It is the purpose of this act to provide the machinery for the listing and valuing of property, and the levy and collection of taxes, for the year one thousand nine hundred and thirty-three, and annually thereafter.

Conflicting laws repealed.

SEC. 811. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

SEC. 812. This act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of April, A. D. 1933.

S.B. 10

CHAPTER 205

AN ACT TO PROVIDE A METHOD FOR THE READJUSTMENT OF THE INDEBTEDNESS OF COUNTIES AND MUNICIPALITIES WITH CREDITORS AND HOLDERS OF SECURITIES.

The General Assembly of North Carolina do enact:

Whereas, in several of the counties and municipalities and governmental units of the State obligations have been incurred and bonds issued in the aggregate of an amount beyond the ability of such county or municipality to meet from the revenue derived or to be derived from taxation, and thereby property has been depreciated in value, and by reason of the low price of commodities and products and the general depression prevailing throughout the country, the county, municipality, or governmental units have been and will be unable to raise and secure by any method of taxation the necessary amount to meet the debt service of such obligations at their face value and/or at the rate of interest provided for in such securities, and many of the aforesaid bonds and other securities are now offered at the public markets for sale at a price much less than their face value; and

Preamble:
Inability of local
units to meet
debt payments.

Whereas, it is believed that a readjustment of these obligations upon a satisfactory basis between the counties, municipalities, and governmental units on the one hand and the holders of the securities on the other will result in material aid and progress to such community and will tend to increase the market value and salability of State bonds and obligations now in the hands of bondholders: *Therefore*,

Readjustment of
obligations
advisable.

The General Assembly of North Carolina do enact:

SECTION 1. There is hereby created a commission to be known as the County Readjustment Commission, which shall consist of three (3) freeholders and taxpayers resident in the State of North Carolina, to be appointed by the Governor immediately following the ratification of this act, no two of which shall be of the same business or profession, in the appointment of which the Governor shall name the chairman and fix the compensation of such commissioners, which shall be paid as hereinafter provided, and said commission shall proceed to organization by electing a secretary and providing such other expert legal and clerical assistance as may be necessary for the purposes hereinafter enumerated.

County Readjust-
ment Commission
created.

Appointment by
Governor.

Organization.

SEC. 2. Upon call, and at the request of any county or municipality of the State which may desire to have the

Assistance to local
units in readjust-
ment plan.

Publication of notice of hearing.

Investigation into debts and ability of units to pay.

Findings as to ability to pay.

Negotiations with bondholders toward readjustment.

Conference with debtors to agree upon readjustment.

services of the aforesaid Readjustment Commission in ascertaining and assisting such county, governmental unit, or municipality in working out a plan of readjustment, the aforesaid commission, with such aid and assistance as it may require, and after said county, governmental unit, or municipality has advertised in a local newspaper in said county once a week for four successive weeks of the time, place and hearing of said Readjustment Commission in order that the bondholders may have notice thereof, shall forthwith proceed to investigate the resources and available revenue of such county or municipality, its tax burdens and its valid obligations and securities outstanding and permit and allow any bondholder, county, governmental unit, or municipality to offer evidence or information in order that it may make such study of an analysis of the debts and obligations of such county governmental unit, or municipality and its resources to meet the same and to fix the valuation of said county, governmental unit, or municipality and find the ability of said county, governmental unit or municipality to pay, and recommend and report to the authorities their suggestions and methods of such readjustment and the ability of such county, governmental unit, or municipality to meet the same. Findings by said Readjustment Commission as to the value of the securities and the ability of the county, governmental unit, or municipality to pay, if supported by competent evidence shall be prima facie and presumptive evidence of the valuation of the securities and of the ability of the county, governmental unit, or municipality to meet the same. And the said authorities of all such counties, municipalities, and governmental units shall be further authorized and empowered in their discretion to request the services of the aforesaid County Readjustment Commission to enter into negotiations with the holder or holders of all such securities for the purpose of readjusting the same upon such basis as the said commission and the holders of such obligations may agree upon, and shall report their recommendations as to the readjustment of such indebtedness to the authorities of such counties, municipalities, or other governmental units for their final decision.

SEC. 3. Upon the coming in of the aforesaid report, the authorities of such county, municipality, or governmental unit shall be authorized to call the holders of its securities or obligations in conference for discussion of a basis of such readjustment and may make such adjustment of its obligations with the holders of its securities as may be mutually acceptable and agreeable, and whenever the holders of at least two-thirds of the total obligations of such county, gov-

ernmental unit, or municipality shall agree upon a basis of readjustment, then such county, governmental unit, or municipality shall be authorized to proceed therewith and to issue new securities or refunding securities to the amount of the readjustment basis of its obligations for such extended period of time and at such rate of interest as may be mutually acceptable unless an election shall be called as herein-after provided.

Readjustment permitted upon consent of two-thirds in amount of debtors.

SEC. 4. That whenever two-thirds in amount of the holders of the securities of such county or municipality have agreed with such county, municipality, or governmental unit upon the readjustment of its obligations, the same adjustment shall be tendered to all holders of the securities on the same basis proposed and agreed to, and upon the failure of such minority holders to accept such settlement and readjustment upon the basis assented to by two-thirds in amount of the holders of the total obligations of such county, governmental unit, or municipality, then thereafter the holders of such securities declining to accept the adjustment aforesaid may proceed to seek redress for relief by an action in the Superior Court in said county, but no mandamus shall lie until eighteen months after final judgment establishing the claims of such minority holder or holders and upon application for said mandamus. The court shall have power and authority to investigate and determine the ability of the county, governmental unit, or municipality to pay out of its present and probable income its accrued and accruing indebtedness and when the money which may reasonably be expected to be raised by the levy of and collection of taxes in the said county, governmental unit, or municipality within its current fiscal year, together with such other sources of income of the county, governmental unit, or municipal corporation as may exist, shall be insufficient to pay the reasonable, necessary and economical operating expenses of such municipal corporation, its probable requirements for welfare relief and the service of its debts, the court may upon the facts so found by it issue said mandamus upon such terms and conditions as in the judgment of the court may seem just and equitable.

Tender of agreed adjustment to minority third of debtors.

Minority may seek redress in courts.

Investigation by courts into affairs of local unit.

Conditional mandamus may be issued.

SEC. 5. That all of the costs of investigation, salaries of the commission, and its expenses in making the report herein provided for shall be borne by and paid by the county, municipality, or governmental unit calling upon such commission for its assistance and report, and the salaries of the aforesaid commissioners and the general expense thereof shall be apportioned by the commission in a just and equitable manner and paid by the county, municipality, or governmental unit calling for this service.

Expense of investigation borne by units affected.

Salaries and expenses of Commission prorated.

Findings of Commission filed with Secretary of State.

Units to file with Secretary of State copies of any readjustments made.

Debt service levies reducible in proportion to terms of readjustment.

Local units may borrow money to purchase their own bonds at discounts.

R. F. C. loans authorized.

Bonds to cover loans may be issued.

Such bonds declared for necessary purpose.

Special tax for bonds authorized.

SEC. 6. That the commission herein appointed, after making the investigation and report as herein provided for, shall make a copy of its findings and recommendations in condensed form and file the same in the office of the Secretary of State at Raleigh, which shall be by him recorded in a book to be provided for that purpose, and the county, governmental unit, or municipality shall make and file with the Secretary of State, to be likewise recorded in his office, a copy of any adjustment or settlement which may be or may have been reached with the holders of such securities and obligations as herein provided, and thereafter the aforesaid county, municipality, or governmental unit shall not make or levy any tax or assessment concerning the aforesaid bonds and obligations or provide any debt service or sinking fund beyond the amount of such settlement and adjustment agreed upon and adopted by such readjustment as herein provided.

SEC. 7. Said County Readjustment Commission is hereby authorized and empowered, subject to the approval of the governing body of any political sub-division of the State, and at its request, to negotiate for a loan to be made to any county, city, town or other political sub-division, if such loan, or the money derived therefrom, can be used to purchase the outstanding bonds or notes, or other evidences of indebtedness of such political sub-division at a discount of 40 per cent or more. If Congress shall provide that the Reconstruction Finance Corporation may make such loans to counties, cities, towns or other political sub-divisions of North Carolina, then the governing bodies of such counties, cities, towns or other political sub-divisions of North Carolina, are hereby authorized and empowered to borrow money from such Reconstruction Finance Corporation for such purpose, and such governing bodies are hereby authorized and empowered to issue bonds or other evidence of indebtedness to the Reconstruction Finance Corporation, or any other lender, under like circumstances, in such amounts and in such denominations, at such rate of interest and for such term of years, and otherwise, as may be agreed upon between the governing body of any such county, city, town or other political sub-division of North Carolina, and the Reconstruction Finance Corporation. Said obligations to the Reconstruction Finance Corporation or other lender are hereby declared to be obligations issued for a necessary purpose and to be binding upon the county, city, town or other political sub-division, and a sufficient special tax shall be levied and collected each year by the governing body of such county, city, town or other political sub-division as may be necessary to pay the interest and retire the principal of such bonds, according to

the terms and provisions contained in the issue. It is further provided that any portion of the total of the outstanding indebtedness of any county, town, city or other political sub-division may be discounted as herein provided.

SEC. 8. In any case where any county, city town or other political sub-division shall have reached an agreement with its creditors upon a debt settlement plan, such agreement shall be tentative to the following extent: That is, the proposed debt settlement plan shall first be published in some newspaper in the county affected by the debt settlement plan, or within which the county, city or town is situated, once a week for four successive weeks, or for thirty days. If, at the end of said thirty days, no petition as hereinafter provided shall have been presented to the governing body of any such political sub-division requesting an election upon the proposed debt settlement plan, then the governing body thereof is hereby authorized and empowered to enter into a contract with its creditors for a readjustment of its indebtedness, and to issue bonds of any nature, and in any denominations, maturing within such period of time and at such rates of interest, as may be proposed in the debt settlement plan; and it is further authorized and empowered to do everything necessary in order to fully carry out the terms and conditions embodied in the proposed or tentative debt settlement plan. Such bonds, issued for a total refunding of the indebtedness of such political sub-division, or issued as partial refunding of indebtedness of such political sub-division, are hereby declared to be issued for necessary purposes within the contemplation of the Constitution; and such political sub-division, through its proper governing body, is hereby directed to levy sufficient taxes annually to pay such obligations in accordance with the tenor and terms as same may be provided in such debt settlement plan. However, if within such period of thirty days publication, a petition shall be filed with the governing body of any such political sub-division signed by a number of qualified voters equal to 10 per cent of the votes cast for Governor of North Carolina at the last preceding election in such political unit, then it shall be the duty of such governing body to call an election to be held within sixty days after the expiration of the said thirty day period at which time the election shall be conducted in accordance with the general law of North Carolina as now provided for voting for propositions. A ballot shall be provided having thereon the phrase "For Debt Settlement Plan," and also the phrase "Against Debt Settlement Plan." Those desiring to vote for the debt settlement plan shall make a cross mark in the square at the left of the following:

Agreement as to readjustment tentative.

Publication of proposed plan.

If no election petition filed, then agreement may be put into effect.

Bonds declared for necessary purpose.

Petition of 10% of voters forces election on debt settlement plan.

Ballots.

Plan effective if
voters approve it.

Otherwise if voters
oppose plan.

Second election
after year.

Constitutional
parts of act
upheld.

Conflicting laws
repealed.

"For Debt Settlement Plan," and those desiring to vote against proposed debt settlement plan shall make a cross mark in the square at the left of the following: "Against Debt Settlement Plan." If the majority of the votes cast at such an election shall be in favor of the proposed debt settlement plan, then the governing body of such county, city, town or other political sub-division shall proceed to sign the debt settlement contract with the creditors, and to issue such bonds as may be provided in said debt settlement plan, at such rate of interest and in such denominations and for such length of time as may be provided for in the debt settlement contract; and the said governing body is hereby fully authorized and empowered to do everything necessary to carry out the provisions of any such proposed debt settlement. If, at such election, a majority of the votes cast are against the proposed debt settlement plan, then the tentative agreement shall become null and void; however, such failure of a majority of the people to ratify any tentative debt settlement plan shall not be deemed to prohibit the governing body of any county, city or town from proceeding to negotiate any other plan of debt settlement with its creditors, and, after the expiration of one year from the date of such an election, a second election may be held upon any other or different debt settlement plan.

SEC. 9. If it shall be held that any section, sentence, or other portion of this act shall be unconstitutional, then the remaining portion of the act shall remain in force.

SEC. 10. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 11. This act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of April, A. D. 1933.

S.B. 190

CHAPTER 206

AN ACT TO PERMIT CERTAIN PERSONS DULY LICENSED AS PHARMACISTS IN OTHER STATES TO STAND THE EXAMINATION TO PRACTICE PHARMACY.

The General Assembly of North Carolina do enact:

SECTION 1. That Public Laws, chapter one hundred and eight, section thirteen, as amended by Public Laws one thousand nine hundred and fifteen, chapter one hundred and sixty-five, and as amended by Public Laws one thousand nine

Ch. 165, Public
Laws 1915, and
ch. 52, Public
Laws 1921,
amended.

hundred and twenty-one, chapter fifty-two, be amended as follows:

At the end of the said section, now Consolidated Statutes six thousand six hundred and fifty-eight, and after the word "year," add the following: "*Provided*, that any person legally registered or licensed as a pharmacist by another state board of pharmacy, and who has had fifteen years continuous experience in North Carolina under the instruction of a licensed pharmacist next preceding his application shall be permitted to stand the examination to practice pharmacy in North Carolina upon application filed with said board prior to the first day of July, one thousand nine hundred and thirty-three.

C. S. 6658,
amended.

Licensed pharmacist in another State with experience in this State may take examination here.

SEC. 2. That any person who has had two years of college training and has been filling prescriptions in a drug store or stores for twenty years or longer may take the examination as provided in Section 1 herein.

Same as to person with college and practical experience.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after the date of its ratification.

Ratified this the 3rd day of April, A. D. 1933.

S.B. 256

CHAPTER 207

AN ACT TO AMEND CHAPTER TWO OF CONSOLIDATED STATUTES OF 1919, RELATING TO THE ADOPTION OF MINORS.

The General Assembly of North Carolina do enact:

ADOPTION OF MINORS

SECTION 1. That Sections 182 to 191 inclusive of the Consolidated Statutes be, and the same are hereby repealed and the following inserted in lieu thereof:

C. S. 182-191,
amended.

(1). Any proper adult person or husband and wife, jointly, who have legal residence in North Carolina may petition the Superior Court of the County in which he or they have legal residence, or the County in which the child resides, or of the County in which the child had legal residence when it became a public charge, or of the County in which is located any agency or institution operating under the laws of this State having guardianship and custody of the child, for leave to adopt a child and for a change of the name of such child: *Provided*, that in every instance the child and his parent or parents have legal residence in this State. Such petition for adoption shall be filed in duplicate on standard form, to be supplied by the State

Petition for adoption of minors.

Duplicate filing.

Board of Charities and Public Welfare, one form to be held in the files of the said Superior Court, and the other to be returned to said State Board of Charities and Public Welfare to be held a permanent record.

Investigation by
County Superin-
tendent of Public
Welfare.

(2). Upon the filing of a petition for the adoption of a minor child the Court shall instruct the County Superintendent of Public Welfare, or a duly authorized representative of a child-placing agency, licensed by the State Board of Charities and Public Welfare, to investigate the conditions and antecedents of the child for the purpose of ascertaining whether he is a proper subject for adoption, and to make appropriate inquiry to determine whether the proposed foster home is a suitable one for the child. The County Superintendent of Public Welfare or the duly authorized representative of such agency described hereinbefore shall make a written report of his findings to the court of adoption.

Report of findings.

Parent or guardian
necessary party.

(3). The parent or guardian, or the persons having charge of such child, or with whom it may reside, must be a part(y) of record in this proceeding.

(4). Upon the filing of the written report of the Superintendent of Public Welfare or of a duly authorized representative of said agency described hereinbefore and with the consent of the parent or parents if living or of the guardian, if any, or of the person with whom such child resides, or who may have charge of such child, except in cases hereinafter provided for, the Court, if it be satisfied that the petitioner is a proper and suitable person and that the adoption is for the best interests of the child, may tentatively approve the adoption and issue an order giving the care and custody of the child to the petitioner. Within two years thereafter, but not earlier than one year from date of such order, the Court, at its discretion, may complete the adoption by an order granting letters of adoption and effect of adoption shall be retroactive to date of application. During this interval the child shall remain the ward of the Court and shall be subject to such supervision as the court may direct.

Tentative approval
of petition.

Completion of
adoption after one
to two years.

Relation of
parent and
child established.

(5). Such order granting letters of adoption, when made, shall have the effect forthwith to establish the relation of parent and child between the petitioner and the child during the minority or for the life of such child, according to the prayer of the petition, with all the duties, powers and rights belonging to the relationship of parent and child, and in case the adoption be for the life of the child, and the petitioner die intestate, such order shall have the further effect to enable such child to inherit the real estate and entitle it to the personal estate of the petitioner in the same manner and to the same extent such child would have been entitled

Right of
inheritance.

to if such child had been the actual child of the person adopting it. The child shall not inherit and be entitled to the personal estate if the petitioner especially sets forth in his petition such to be his desire and intention. Any proceedings conducted under this section to which the adopting parent shall be a party shall be binding upon such party, regardless of lack of jurisdiction as to the other persons or any irregularities in the proceedings.

Proceedings
validated.

(6). For proper cause shown the Court may decree that the name of the child shall be changed to that of the adopting parent: *Provided*, that whenever the name of any child is so changed, the Court shall immediately report such change to the Bureau of Vital Statistics of the State Board of Health, authorizing said Bureau to enter change of name on the original birth certificate of the child and to issue upon request a certificate of birth bearing the new name of a child as shown in the decree of adoption, the name of the foster parents of said child, age, sex, date of birth, but no reference in any certified copy of the birth certificate shall be made to the adoption of the said child. However, original registration of birth shall remain a part of the record of the said Bureau of Vital Statistics. The provisions of this section shall apply to all minors heretofore adopted in accordance with the laws existing at the time of such adoptions in as full a manner as to adoptions hereunder.

Change of name
of child.

Report to Bureau
of Vital Statistics.

Entries on birth
certificate.

Applicable to
adoptions hereto-
fore made.

(7). When the Court grants the petitioner the custody of the child, if the child is an orphan and without guardian and possesses any estate, the Court shall require from the petitioner such bond as is required by law to be given by guardians.

Bond of petitioner
where child with
estate is without
guardian.

(8). The order granting letters of adoption shall be recorded in a book entitled "Clerk's Record of Orders and Decrees" in the Office of the Clerk of the Superior Court in the County in which the adoption is made, and may be revoked at any time within two years after date of order by the Court for good cause shown. On issuing such order granting letters of adoption, the Clerk of the Superior Court of the County in which order is issued shall send copy of such order to the State Board of Charities and Public Welfare and likewise a copy of revocation of order to said Board to be held as a permanent record.

Order of adoption
recorded in
"Orders and
Decrees Docket."

Revocable for
cause.

Copy to State
Board of Charities
and Public
Welfare.

(9). In all cases where the parent or parents of any child has willfully abandoned the care, custody, nurture and maintenance of the child to kindred, relatives or other persons, and in all cases where a Court of competent jurisdiction has declared the parent or parents or guardians unfit to have the care and custody of such child, such parent or

Abandonment or
unfitness of
parents deemed
forfeiture of
rights.

Not necessary,
parties to
adoption.

Past adoption
orders validated.

Parent whose
rights have been
forfeited and who
takes child guilty
of crime.

Conflicting laws
repealed.

parents or guardian shall be deemed to have forfeited all rights and privileges with respect to the care, custody and services of such child, and upon finding of such fact by the Court, shall not be necessary parties to any action or proceeding under this chapter.

(10). All proceedings for the adoption of minors in Courts of this State are hereby validated and confirmed, and the orders and judgments therein are declared to be binding upon all parties to said proceedings and their privies and all other persons, until the orders or judgments shall be vacated as provided by law.

(11). Any parent whose rights and privileges have been forfeited as provided by the second preceding section who shall procure the possession and custody of such child, with respect to whom his rights and privileges are forfeited, otherwise than by law provided, shall be guilty of a crime, and shall be punished as for abduction.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 3rd day of April, A. D. 1933.

H.B. 80

CHAPTER 208

AN ACT TO AMEND CHAPTER 278 OF THE PUBLIC LAWS OF 1931 RELATING TO THE NUMBER OF MEMBERS OF THE BOARD OF EDUCATION OF WILKES COUNTY.

The General Assembly of North Carolina do enact:

Chs. 278 and
313, Public Laws
1931, amended,
reducing Wilkes
County Board of
Education to three
members.

Conflicting laws
repealed.

Effective
April, 1933.

SECTION 1. That the paragraph relating to Wilkes County in section one of chapter two hundred and seventy-eight of the Public Laws of one thousand nine hundred and thirty-one, as amended by chapter three hundred and thirteen of the Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby repealed, it being the intent and purpose of this act to reduce the membership of the Board of Education of Wilkes County from seven to three members.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after the first Monday in April, one thousand nine hundred and thirty-three.

Ratified this the 3rd day of April, A. D. 1933.

S.B. 184

CHAPTER 209

AN ACT TO AMEND CHAPTER 152, PUBLIC LAWS 1931,
RELATING TO THE RIGHT TO PERFORM AN AU-
TOPSY UPON THE HUMAN BODY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred fifty-two, Public Laws 1931, be and the same is hereby amended by striking out after the word "autopsy" in line nine the words, "for the purpose of ascertaining the cause of death."

Ch. 152, Public Laws 1931, amended, as to right to perform autopsy.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of April, A. D. 1933.

H.B. 221

CHAPTER 210

AN ACT TO PROVIDE FOR THE ORGANIZATION AS
AN AGENCY OF THE STATE OF NORTH CAROLINA
OF THE NORTH CAROLINA STATE BAR, AND FOR
ITS REGULATION, POWERS, AND GOVERNMENT, IN-
CLUDING THE ADMISSION OF LAWYERS TO PRAC-
TICE AND THEIR DISCIPLINE AND DISBARMENT.

The General Assembly of North Carolina do enact:

SECTION 1. *Creation of North Carolina State Bar as an agency of the State.* There is hereby created as an agency of the State of North Carolina, for the purposes and with the powers hereinafter set forth, The North Carolina State Bar.

North Carolina State Bar created.

SEC. 2. *Membership and privileges.* The membership of The North Carolina State Bar shall consist of two classes, active and honorary.

Members active and honorary.

The active members shall be all persons who shall have heretofore obtained, or who shall hereafter obtain, a license or certificate, which shall at the time be valid and effectual, entitling them to practice law in the State of North Carolina. No person other than a member of The North Carolina State Bar shall practice in any court of the State, except foreign attorneys as provided by statute.

Active members.

The honorary members shall be (a) the Chief Justice and Associate Justices of the Supreme Court of North Carolina; (b) the Judges of the Superior Courts of North Carolina; (c) all former judges of the above-named courts resident

Honorary members.

in North Carolina, but not engaged in the practice of law; (d) Judges of the District Courts of the United States and of the Circuit Court of Appeals resident in North Carolina.

Active members
only pay fees
and vote.

Only active members shall be required to pay annual membership fees, and shall have the right to vote. A member shall be entitled to vote at all annual or special meetings of The North Carolina State Bar, and at all meetings of and elections held by the Bar of each of the judicial districts in which he resides: *Provided*, that if he desires to vote with the Bar of some district in which he practices, other than that in which he resides, he may do so upon filing with the resident judge of the district in which he desires to vote, and with the resident judge of the district in which he resides (and, after The North Carolina State Bar shall have been organized as hereinafter set forth, with the secretary-treasurer of The North Carolina State Bar), his statement in writing that he desires to vote in such other district: *Provided, however*, that in no case shall he be entitled to vote in more than one district.

Voting in districts
other than of
residence.

Council created
as governing
body.

SEC. 3. *Government.* The government of The North Carolina State Bar shall be vested in a Council of The North Carolina State Bar, hereinafter referred to as the "Council," consisting of one Councillor from each judicial district of the State, to be appointed or elected as hereinafter set forth, and the officers of The North Carolina State Bar, who shall be ex officio members during their respective terms of office. Notwithstanding any provisions of this act as to the voting powers of members, the Council shall be competent to exercise the entire powers of The North Carolina State Bar in respect of the interpretation and administration of this act, the acquisition, lease, sale, or mortgage of property, real or personal, the seeking of amendments hereto, and all other matters, except as otherwise directed or overruled, as in section sixteen hereof provided. The Councillors elected shall serve as follows: Those elected from the First, Fourth, Seventh, Tenth, Thirteenth, Sixteenth, and Nineteenth Districts shall serve for one year from the date of their elections; those elected from the Second, Fifth, Eighth, Eleventh, Fourteenth, Seventeenth, and Twentieth Districts shall serve for two years from the date of their election; and those elected from the Third, Sixth, Ninth, Twelfth, Fifteenth, and Eighteenth Districts shall serve for three years from the date of their election: *Provided*, that upon the election of successors to the Councillors first elected, the term of office and the period for which such Councillors are elected shall be three years from the date of election.

Powers.

Councillors elected
one from each
judicial district.

Relay terms.

Terms of three
years.

All Councillors elected from any additional judicial districts shall be elected for a term of three years.

Neither a Councillor nor any officer of the Council or of The North Carolina State Bar shall be deemed as such to be a public officer as that phrase is used in the Constitution and laws of the State of North Carolina.

SEC. 4. *Election of Councillors.* Within thirty days after this act shall have gone into effect the judge of each judicial district shall, by notice posted at the front door of each court house within his district and by such other means as he shall think desirable, call a meeting of the attorneys residing within his district, and any others who may declare in writing their desire to be affiliated with that district, as hereinabove provided, for the purpose or organizing the Bar of the district, the said meeting to be held at a place deemed by the judge to be convenient, on a day fixed, not less than twenty nor more than thirty days from posting of notice. At that meeting such attorneys as attend shall constitute a quorum, and shall forthwith form such organization herein referred to as the "District Bar," as they may deem advisable, of which organization all active members of The North Carolina State Bar entitled to vote in that district shall be members. The District Bar shall be the subdivision of The North Carolina State Bar for that judicial district, and shall adopt such rules, regulations and by-laws not inconsistent with this act as it shall see fit, a copy of which shall be transmitted to the secretary-treasurer of The North Carolina State Bar when organized; and copies of any amendments of such rules, regulations, and by-laws shall likewise be sent to said secretary-treasurer. The District Bar so formed shall, at the time of its formation, elect a Councillor to represent that district, and all subsequent elections of Councillors, whether for regular terms or to fill vacancies, shall be held as provided by the said rules, regulations, and by-laws so adopted by the District Bar. In case the judge of any judicial district, by reason of physical disability or otherwise, shall fail to call the meeting aforesaid within thirty days after this act shall have gone into effect, the same may be called within thirty days thereafter by any two attorneys residing in said district, by written notice signed by them and delivered to the clerk of the court of each county in the district to be posted at the front door of each court house as aforesaid, the said meeting to be held on a day fixed not less than twenty nor more than thirty days after the posting of said notice; and thereupon the same proceedings shall take place as though the meeting had been called by the judge as aforesaid. Any clerk to whom any such notice shall be delivered to be posted shall immediately post the same and

Not public officers.

Superior Court
Judge to call
meeting of
attorneys to form
District Bar.

Time of meeting.

Quorum.

Organization of
District Bar.

Rules and by-laws.

Election of
Councillor.

Two attorneys
may call meeting
upon failure of
Judge to call.

Same procedure
followed.

Posting of notice.

Notification of election of Councillor to Clerk of Supreme Court.

Meeting called by Councillor.

Change of judicial districts.

Creation of new District Bar and election of Councillor.

Same procedure.

shall write upon the said notice the exact date and time when the same is so posted. In case more than one notice shall be posted hereunder by different groups of attorneys, that posted first in point of time shall prevail and be deemed to be the notice provided for under this act. Pending the organization of the Council as hereinafter provided, notification of the election of each Councillor shall be sent within five days after such election by the secretary of the District Bar to the Clerk of the Supreme Court of North Carolina; but after the organization of the Council such notices shall be sent to its secretary-treasurer. In case neither the judge nor any two members shall call a meeting as aforesaid, a Councillor for the said district, residing therein, shall be named at a meeting of such members of the Council as shall have been elected in accordance herewith, to serve until such District Bar shall be organized under the provisions of this act (except as to the time for calling meetings), either on the call of the judge of the District Court or of two members of the Bar, and shall have elected a Councillor to serve for the unexpired term of the Councillor so named.

SEC. 5. *Change of judicial districts.* In the event that a new district shall hereafter be carved out of an existing district, the Councillor for the old district shall remain in office and continue to represent the district constituting that portion of the old district in which he resides or with which he has elected to be affiliated; and within thirty days after the division of the old district shall have become effective, or so soon thereafter as practicable, the same procedure shall be followed for the organization of The North Carolina State Bar, constituting the remaining and unrepresented portion of the old district, and for the election of a Councillor to represent the same, as is prescribed by section four of this act; and if a new district or more than one new district shall be formed by a recombination or reallocation of the counties in more than one existing district, the same procedure shall be followed as is prescribed by section four of this act, in said new district, or in each of them if there be more than one, within thirty days after the election or appointment of the judge or judges thereof; but in that event the office of Councillor for each of the old districts the counties in which shall have been so recombined into or reallocated to such new district or districts shall cease, determine, and become vacant so soon as the Bar or Bars of such new district, or all of such new districts if there shall be more than one, shall have been organized and shall have elected a Councillor or Councillors therefor, but not earlier: *Provided*, that if at such time any Councillor whose office shall thus become vacant be actually

serving upon a committee before which there is pending any trial of a case of professional misconduct or malpractice, he shall, notwithstanding the election of a new Councillor, continue to serve as Councillor for the purpose of trying such case until judgment shall have been rendered therein.

Old Councillor continues to serve on committee hearing misconduct case.

SEC. 6. *Compensation of Councillors.* The members of the Council and members of committees sitting upon disbarment proceedings shall receive such compensation, not exceeding ten (\$10.00) dollars per day for the time spent in attending meetings, as shall be determined by the Council, to be paid by the secretary-treasurer of The North Carolina State Bar, on statements certified by the members presenting them, from the funds collected by him as hereinafter set forth.

Compensation of Councillors.

Certified statements.

SEC. 7. *Organization of Council; publication of rules, regulations and by-laws.* Upon receiving notification of the election of a Councillor for each judicial district, or, if such notification shall not have been received from all said districts, within one hundred and twenty (120) days after this act shall have gone into effect, the Clerk of the Supreme Court of North Carolina shall call a meeting of the Councillors of whose election he shall have been notified, to be held in the city of Raleigh not less than twenty days nor more than thirty days after the date of said call; and at the meeting so held the Councillors attending the same shall proceed to organize the Council by electing officers, taking appropriate steps toward the adoption of rules and regulations, electing Councillors for judicial districts which have failed to elect them, and taking such other action as they may deem to be in furtherance of this act. The regular term of all officers shall be one year, but those first elected shall serve until the first day of January, one thousand nine hundred thirty-five. The Council shall be the judge of the election and qualifications of its own members. When the Council shall have been fully organized and shall have adopted such rules, regulations and by-laws, not inconsistent with this act, as it shall deem necessary or expedient for the discharge of its duties, the secretary-treasurer shall file with the Clerk of the Supreme Court of North Carolina a certificate, to be called the "Certificate of Organization," showing the officers and members of the Council, with the judicial districts which the members respectively represent, and their post office addresses, and the rules, regulations and by-laws adopted by it; and thereupon the Chief Justice of the Supreme Court of North Carolina, or any judge thereof, if the court be then in vacation, shall examine the said certificate and, if of opinion that the requirements of this act have been complied with, shall cause the said certificate to be spread upon the minutes of the Court; but if of opinion

Calling first meeting of Councillors.

Time and place.

Election of officers.

One-year terms.

Certificate of organization.

Contents.

Approval by Supreme Court

that the requirements of this act have not been complied with, shall return the said certificate to the secretary-treasurer with a statement showing in what respects the provisions of this act have not been complied with; and the said certificate shall not be again presented to the Chief Justice of the Supreme Court or any judge thereof, until any such defects in the organization of the Council shall have been corrected, at which time a new certificate of organization shall be presented and the same course taken as hereinabove provided, and so on until a correct certificate showing the proper organization of the Council shall have been presented, and the organization of the Council accordingly completed. Upon (a) the entry of an order upon the minutes of the Court that the requirements of this act have been complied with, or (b) if for any reason the Chief Justice or judge should not act thereon within thirty days, then, after the lapse of thirty days from the presentation to the Chief Justice or judge, as the case may be, of any certificate of organization hereinabove required to be presented by the secretary-treasurer, without either the entry of an order of the return of said certificate with a statement showing the respects in which this act has not been complied with, the organization of the Council shall be deemed to be complete, and it shall be vested with the powers herein set forth; and the certificate of organization shall thereupon forthwith be spread upon the minutes of the Court. A copy of the certificate of organization, as spread upon the minutes of the Court, shall be published in the next ensuing volume of the North Carolina Reports. The rules and regulations set forth in the certificate of organization, and all other rules and regulations which may be adopted by the Council under this act, may be amended by the Council from time to time in any manner not inconsistent with this act. Copies of all such rules and regulations adopted subsequently to the filing of the certificate of organization, and of all amendments so made by the Council, shall be certified to the Chief Justice of the Supreme Court of North Carolina, entered by it upon its minutes, and published in the next ensuing number of the North Carolina Reports: *Provided*, that the Court may decline to have so entered upon its minutes any of such rules, regulations and amendments which in the opinion of the Chief Justice are inconsistent with this act.

Correction of
defects in
certificate.

Completion of
organization of
Council.

Publication in
Supreme Court
Reports.

Amendment of
rules.

Amendments
certified to
Supreme Court.

Officers of Bar.

Election.

SEC. 8. *Officers and committees of The North Carolina State Bar.* The officers of The North Carolina State Bar shall be a president, a vice-president, and a secretary-treasurer, who shall be deemed likewise to be the officers, with the same titles, of the Council. Their duties shall be prescribed by the Council. The president and vice-president shall be elected by

the members of The North Carolina State Bar at its annual meeting, and the secretary-treasurer shall be elected by the Council. All officers shall hold office for one year and until their successors are elected and qualified. The officers need not be members of the Council.

SEC. 9. *Powers of Council.* Subject to the superior authority of the General Assembly to legislate thereon by general laws, and except as herein otherwise limited, the Council is hereby vested, as an agency of the State, with control of the discipline and disbarment of attorneys practicing law in this State: *Provided*, that from any order suspending an attorney from the practice of law and from any order disbarring an attorney, an appeal shall lie, as of right in the manner hereinafter provided, to the Superior Court Judge regularly holding the courts of the county wherein the attorney involved resides. The Council shall have power to administer this act; to formulate and adopt rules of professional ethics and conduct; to publish an official journal concerning matters of interest to the legal profession, and to do all such things necessary in the furtherance of the purposes of this act as are not prohibited by law.

SEC. 10. *Admission to practice.* The provisions of the law now obtaining with reference to admission to the practice of law, as amended, and the rules and regulations prescribed by the Supreme Court of North Carolina with reference thereto, shall continue in force until superseded, changed or modified by or under the provisions of this act.

For the purpose of examining applicants and providing rules and regulations for admission to the Bar, there is hereby created the Board of Law Examiners, which shall consist of (1) the Chief Justice of the Supreme Court of North Carolina, and (2) six members of the Bar, elected by the Council of The North Carolina State Bar, who need not be members of the Council. No teacher in any law school, however, shall be eligible. The members of the Board of Law Examiners elected from the Bar shall each hold office for a term of three years: *Provided*, that the members first elected shall hold office, two for one year, two for two years, and two for three years.

The Chief Justice of the Supreme Court shall be the Chairman of the Board, and the secretary of The North Carolina State Bar shall be the secretary of the Board, and serve without additional pay.

The examinations shall be held in such manner and at such times as the Board of Law Examiners may determine, but no change in the time or place shall become effective

Terms.

Council vested with discipline and disbarment powers.

Appeal of attorneys preserved.

Other powers of Council.

Existing laws as to admission of attorneys to practice continued in force until herein changed.

Board of Law Examiners created.

Composed of Chief Justice and six Bar members elected by Council.

Term of office.

Chief Justice as Chairman.

Secretary.

Time and manner of examinations.

within one year from the date upon which the change is determined.

Examination fees. The fees for examination shall be the same as now provided by law and shall be paid in the same manner. After the payment of the expenses of the examination, as by this act provided, the remaining sum paid in by reason of application for admission to practice shall be paid to the Supreme Court for the same use and purposes as such funds are now used.

Rules and regulations as to admission. The Board of Law Examiners, subject to the approval of the Council, shall by majority vote, from time to time, make, alter and amend such rules and regulations for admission to the Bar as in their judgment shall promote the welfare of the State and the profession: *Provided*, that any change in the educational requirements for admission to the Bar shall not become effective within two years from the date of the adoption of such change.

Promulgation of rules and regulations. All such rules and regulations, and modifications, alterations and amendments thereof, shall be recorded and promulgated as provided in section seven of this act in relation to the certificate of organization and the rules and regulations of the Council.

Pay of members for conducting examinations. For conducting each examination, the members of the Board of Law Examiners participating therein shall each receive such compensation, not exceeding the sum of fifty (\$50.00) dollars, as shall be determined by the Council.

Hearings on matters of discipline and disbarment. SEC. 11. *Discipline and disbarment.* The Council or any committee of its members appointed for that purpose shall have jurisdiction to hear and determine all complaints, allegations, or charges of malpractice, corrupt or unprofessional conduct, or the violation of professional ethics, made against any member of The North Carolina State Bar; may administer the punishments of private reprimand, suspension from the practice of law for a period not exceeding twelve months, and disbarment as the case shall in their judgment warrant, for any of the following causes: 1. Commission of a criminal offense showing professional unfitness; 2. Detention without a bona fide claim thereto of property received or money collected in the capacity of attorney; 3. Soliciting professional business; 4. Conduct involving willful deceit or fraud or any other unprofessional conduct; may invoke the processes of the courts in any case in which they deem it desirable to do so; and shall formulate rules of procedure governing the trial of any such person. Such rules shall provide for notice of the nature of the charges and opportunity to be heard; for a complete record of the proceedings for purposes of appeal, and, in the event that the penalty

Punishments.

Causes for action.

Notice to accused.

Record on appeal.

adjudged be suspension from the practice, or disbarment, for an appeal, as of right to the Superior Court Judge regularly holding the courts of the county wherein the attorney involved resides on the record made before the Council, or the committee, as the case may be; upon appeal to the Judge of the Superior Court, the accused shall have the right to have his cause heard by a jury. From the decision of the Superior Court Judge hearing the appeal or the jury, the Council (or committee) and the accused attorney shall each have the right of appeal to the Supreme Court of North Carolina. Trials shall be held in the county in which the accused member resides: *Provided, however*, that the committee conducting the hearing shall have power to remove the same to any county in which the offense, or part thereof, was committed, if in the opinion of such committee the ends of justice or convenience of witnesses require such removal. In hearings before the Council (or committee) and in all appeals the procedure shall conform as near as may be to the procedure now provided by law for hearings upon the report of referees in references by consent.

SEC. 12. *Concerning evidence and witness fees.* In any investigation of charges of professional misconduct the Council and any committee thereof shall have power to summon and examine witnesses under oath, and to compel their attendance, and the production of books, papers, and other documents or writings deemed by it necessary or material to the inquiry. Each summons or subpoena shall be issued under the hand of the secretary-treasurer or the president of the Council or the chairman of the committee appointed to hear the charges, and shall have the force and effect of a summons or subpoena issued by a court of record, and any witness or other person who shall refuse or neglect to appear in obedience thereto, or to testify or produce the books, papers, or other documents or writings required, shall be liable to punishment for contempt either by the Council or its committee, but with the right to appeal therefrom. Depositions may be taken in any investigations of professional misconduct as in civil proceedings; but the Council or the committee hearing the case may, in its discretion, whenever it believes that the ends of substantial justice so require, direct that any witness within the State be brought before it. Witnesses giving testimony under a subpoena before the Council or any committee thereof or by deposition shall be entitled to the same fees as in civil actions.

In cases heard before the Council or any committee thereof, if the party shall be convicted of the charges against him, he shall be taxed with the cost of the hearings: *Provided*,

Appeal to Superior Court Judge.

Jury trial.

Appeal to Supreme Court.

Right of removal of hearing.

Appeal procedure.

Examination of witnesses and compelling attendance.

Subpoenas.

Attachment for contempt

Depositions.

Witness fees.

Taxing costs.

however, that such bill of costs shall not include any compensation to the members of the Council or committee before whom the hearings are conducted.

Right of compulsory attendance of witnesses and production of records.

SEC. 13. *Rights of accused person.* Any person who shall stand charged with an offense cognizable by the Council or any committee thereof shall have the right to invoke and have exercised in his favor the powers of the Council and its committees in respect of compulsory process for witnesses and for the production of books, papers, and other writings and documents, and shall also have the right to be represented by counsel.

Right of counsel.

Designation of prosecutor.

SEC. 14. Whenever charges shall have been preferred against any member of the Bar, and the Council shall have directed a hearing upon the charges, it shall also designate some member of the Bar to prosecute said charges in such hearings as may be held, including hearing upon appeals in the Superior and Supreme Courts. The Council may allow the attorney performing such services at its request such compensation as it may deem proper.

Compensation.

Records of attorneys charged with offenses.

SEC. 15. *Records and judgments and their effect.* In the case of persons charged with an offense cognizable by the Council or any committee thereof, a complete record of the proceedings and evidence taken before the Council or any committee thereof shall be made and preserved in the office of the secretary-treasurer, but the Council may, upon sufficient cause shown and with the consent of the person so charged, cause the same to be expunged and destroyed. Final judgments of suspension or disbarment shall be entered upon the judgment docket of the Superior Court of the county wherein the accused resides, and also upon the minutes of the Supreme Court of North Carolina; and such judgment shall be effective throughout the State.

Destruction allowed.

Final judgments docketed.

Restoration of licenses revoked.

Whenever any attorney has been deprived of his license under the provisions of this act, the Council, in its discretion, may restore said license upon due notice being given and hearing had and satisfactory evidence produced of proper reformation of the licentiate before restoration.

Annual meetings of Bar.

SEC. 16. *Annual and special meetings.* There shall be an annual meeting of The North Carolina State Bar, open to all members in good standing, to be held at such place and time after such notice (but not less than thirty days) as the Council may determine, for the discussion of the affairs of the Bar and the administration of justice; and special meetings of The North Carolina State Bar may be called, on not less than thirty days notice, by the Council, or on the call, addressed to the Council, of not less than twenty-five per cent of the active members of The North Carolina State Bar; but

Special meetings.

at special meetings no subjects shall be dealt with other than those specified in the notice. Notice of all meetings, whether annual or special, may be given by publication in such newspapers of general circulation as the Council may select, or, in the discretion of the Council, by mailing notice to the secretary of the several District Bars or to the individual active members of The North Carolina State Bar. The North Carolina State Bar shall not take any action in respect of any decision of the Council or any committee thereof relating to admission, exclusion, discipline or punishment of any person or other action, save after notice in writing of the action of the Council or committee proposed to be directed or overruled, which notice shall be given to the secretary-treasurer thirty days before the meeting, who shall give, by mail, at least fifteen days notice to the members of The North Carolina State Bar, and unless at the meeting two-thirds of the members present and voting shall favor the motion to direct or overrule. At any annual or special meeting ten per cent of the active members of the Bar shall constitute a quorum; but there shall be no voting by proxy.

Notice of meetings.

Notice before
certain actions
may be taken.

Quorum in
meetings.

No proxy voting.

Annual fees of
members.

SEC. 17. *Membership fees and list of members.* Every active member of The North Carolina State Bar shall on or before the first day of January, nineteen hundred and thirty-four, pay to the secretary-treasurer, without demand therefor, in respect of the calendar year nineteen hundred and thirty-three, a membership fee of three dollars, and shall thereafter, prior to the first day of July of each year, beginning with and including the year nineteen hundred and thirty-four, pay to the secretary-treasurer, in respect of the calendar year in which such payment is herein directed to be made, an annual membership fee of three dollars; and in every case the member so paying shall notify the secretary-treasurer of his correct postoffice address. The said membership fee shall be regarded as a service charge for the maintenance of the several services prescribed in this act, and shall be in addition to all fees now required in connection with admissions to practice, and in addition to all license taxes now or hereafter required by law. The said fee shall not be prorated: *Provided*, that no fee shall be required of an attorney licensed after this act shall have gone into effect until the first day of July of the second calendar year (a "calendar year" for the purposes of this act being treated as the period from January first to December thirty-first) following that in which he shall have been licensed; but this proviso shall not apply to attorneys from other states admitted on certificate. The said fees shall be disbursed by the secretary-treasurer on the order of the Council. The secretary-treasurer shall annually, at a time and

Fee regarded as
service charge.

Fees of new
attorneys not
collectible for
one year.

Disbursement
of fees.

Annual report of Secretary-Treasurer as to finances.

List of members to be kept.

Lists available to public.

State and local bar associations unaffected.

Constitutional parts of Act upheld.

C. S. 204-215 and all other conflicting laws repealed.

Effective July 1, 1933.

August, 1933, examinations unaffected.

in a law magazine or daily newspaper to be prescribed by the Council, publish an account of the financial transactions of the Council, in a form to be prescribed by it. The secretary-treasurer shall compile and keep currently correct from the names and postoffice addresses forwarded to him and from any other available sources of information a list of members of The North Carolina State Bar and furnish to the Clerk of the Superior Court in each county, not later than the first day of October of each year, a list showing the name and address of each attorney for that county who has complied with the provisions of this act, and thereafter shall notify the clerk of the name and address of any additional attorney resident in that county who shall have complied with the provisions of this act. The names and addresses of such attorneys so certified shall be kept available to the public. The Commissioner of Revenue is hereby directed to supply the secretary-treasurer, from his record of license tax payments, with any information for which the secretary-treasurer may call in order to enable him to comply with this requirement.

SEC. 18. *Saving as to North Carolina Bar Association.* Nothing in this act contained shall be construed as affecting in any way the North Carolina Bar Association, or any local bar association.

SEC. 19. *Saving as to constitutionality.* If any section, paragraph, sentence, clause, or phrase of this act shall be for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this act; and it is hereby declared that the General Assembly would have passed this act, and each section, paragraph, sentence, clause, and phrase hereof, irrespective of the fact that any one or more other sections, paragraphs, sentences, clauses and phrases hereof be declared for any reason unconstitutional.

SEC. 20. Sections two hundred four to two hundred fifteen, inclusive, of the Consolidated Statutes of one thousand nine hundred nineteen, as amended, and all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 21. *Date from which in effect.* This act shall be in force and effect from and after July first, nineteen hundred and thirty-three: *Provided, however,* that nothing herein shall affect the August, 1933, examination of applicants for license to practice law in North Carolina, which August, 1933, examination shall be held by the members of the Supreme Court of North Carolina as now provided by law as if this act had not been passed.

Ratified this the 3rd day of April, A. D. 1933.

H.B. 389

CHAPTER 211

AN ACT TO AMEND CHAPTER 145 OF THE PUBLIC LAWS OF 1931, RELATING TO THE REFUND OF GASOLINE TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section fifteen of section twenty-four of chapter one hundred forty-five of the Public Laws of one thousand nine hundred thirty-one, as amended by chapter three hundred four of the Public Laws of one thousand nine hundred thirty-one, be and the same is hereby amended so as hereafter to read as follows:

Chs. 145 and 304,
Public Laws 1931,
amended.

(15). Any person, association, firm, or corporation, who shall buy in quantities of ten gallons or more at any one time any motor fuels as defined in this act for the purpose of use, and the same is actually used, for a purpose other than the operation of a motor vehicle designed for use upon the highways, on which motor fuels the tax imposed by this act shall have been paid, shall be reimbursed at the rate of five cents per gallon of the amount of such tax or taxes paid under this act, upon the following conditions and in the following manner:

Refund of
gasoline taxes in
certain instances.

Amount of refund.

(a). Before using such motor fuels the person, association, firm, or corporation proposing to use the same shall apply to the Commissioner of Revenue, upon blanks to be furnished by him, for a refund permit. Such application shall state the use for which the motor fuels for which taxes are to be refunded are to be used. If such motor fuels are to be used in a gasoline motor or engine, the application shall state the make and kind of such motor, the serial number thereof, and the purpose for which it is proposed to use the same. If such motor fuels are to be used for some purpose other than the operation of an engine, the application shall state the nature and kind of process in which such motor fuels are to be used, and the method and manner in which such motor fuels are to be used, stored and kept. In all cases such application shall state the approximate number of gallons of such motor fuels to be used per month, and shall give such other information as the Commissioner of Revenue shall require. In making application for refund permit, the person making application may combine one or more of the uses above specified in the same application. Dealers in motor fuel engaged in selling such fuel to motor boats owned by non-residents, and which boats are not documented in this State, may apply to the Commissioner of Revenue for a permit on forms to be prescribed by the Commissioner of Revenue, which permit

Application to
Commissioner of
Revenue for
refund permit.

Contents.

Fuels for out of
State motor boats.

Application for refund.	shall entitle the said dealer to be furnished with blanks by the Commissioner of Revenue in such form as may be prescribed by him, for the use of such non-resident boat owners to file applications for refunds as provided in this Act, and said non-resident boat owners shall not be required to secure permits. Such application for refund shall be filed in the name of the non-resident boat owner on blanks furnished by dealers holding permits. Said applications must be accompanied by an invoice of the dealer holding permit, showing the number of gallons of motor fuel delivered into the tanks of said boats and shall furnish such other information as the Commissioner of Revenue shall require. Applications must be sworn to before a Notary Public of this State and filed with the Commissioner of Revenue. Upon approval of said applications by the Commissioner of Revenue, said applications shall be paid as other applications for refund are paid: <i>Provided, however</i> , that such non-residents must file applications with the Commissioner of Revenue within thirty days from the date of purchase of said gasoline and that said applications may be paid immediately upon approval. The application shall be accompanied by a fee of one dollar, to be returned if the refund permit is not issued. Such fees, if retained, shall be paid by the Commissioner of Revenue to the State Treasurer, to be credited by him to the State Highway Fund.
Verification.	
Time limit for applications.	
Application fee and use of.	
Issuance of refund permit by Commissioner of Revenue.	(b). If, upon the filing of such application, the Commissioner of Revenue shall be satisfied that the same is made in good faith and that the motor fuels upon which the said tax refund is requested are to be used exclusively for one of the purposes set forth above and specified in said application, he shall issue to said applicant a refund permit specifying the terms and conditions under which refunds on such motor fuels will be made, which refund permits will expire with the fiscal year in which it is issued. Refund permits issued under this act shall state the name of the person, association, firm, or corporation to whom and for whose benefit it is issued, the purposes for which the motor fuels upon which tax refunds are to be made under the provisions thereof are to be used and the approximate number of gallons expected to be used per month for such purposes, and the Commissioner of Revenue shall determine such amount. Such refund permits shall bear serial numbers and shall not be transferable, nor shall any right or claim for refund under the same be transferable: <i>Provided, however</i> , that the Commissioner of Revenue shall not be required to issue any refund permit for use of motor fuels unless and until the applicant therefor shall have satisfied the Commissioner of Revenue that provisions have
Contents of permit.	
Non-transferable.	

been made for the storage of such motor fuels in a manner prescribed by the Commissioner of Revenue, so as to segregate the same from motor fuels for use in vehicles upon the highways.

(c). All claims for refunds for tax or taxes for motor fuels under the provisions of this act shall be filed with the Commissioner of Revenue on forms to be prescribed by him, between the first and the fifteenth day of January, April, July, and/or October of each year, and at such periods only, and shall cover only the motor fuels so used during the three months immediately preceding the filing of such application. Such application shall be accompanied by ticket, invoice, or other document from the retail dealer or distributor for motor fuels, issued at the time of purchase of such motor fuel and showing the purchase of the number of gallons of motor fuels on which said refund is requested, and upon which shall be written or stamped at the time of purchase appropriate words showing the purpose for which the said motor fuel is purchased and that refund will be requested. The application shall be sworn to before the Clerk of the Superior Court or a notary public of the county in which the applicant resides or has his place of business, and such attesting officer is authorized to charge therefor a fee of not exceeding twenty-five cents.

(d). If the Commissioner of Revenue shall be satisfied that the motor fuels specified in such application for refund have been legitimately used for the purpose specified in the refund permit issued to such applicant, he shall issue to such applicant a warrant upon the State Treasurer for the said taxes paid on such motor fuels under this act.

(e). No refund of tax or taxes shall be paid on motor fuels except under a refund permit and to the person, association, firm, or corporation named in said refund permit in the manner herein provided for.

(f). If the Commissioner of Revenue shall be satisfied that the holder of any refund permit issued under the provisions of this act has violated the conditions thereof, or has collected or sought to collect any refund of tax or taxes thereunder upon any motor fuels not used in strict accordance with said refund permit, he shall issue notice to the holder of such refund permit to show cause why the refund permit should not be cancelled, which notice shall state a time and place of hearing upon said notice. If upon such hearing the Commissioner shall find as a fact that the permit holder has violated the terms of his permit, he shall cancel such refund permit and the holder thereof shall be required to repay all

Segregation of fuels from those used by vehicles on highways.

Claims for refunds filed with Commissioner of Revenue.

Time of filing.

Invoice to accompany.

Application verified.

Attestation fee.

Issuance of warrant for refund.

Limitation on refunds.

Revocation of refund permit for cause.

Hearing on.

Cancellation.

tax or taxes which have been refunded to him under such permit.

Appeal from decision of Commissioner to revoke permit.

Hearing by State Board of Assessment.

(g). Any applicant for a refund permit or any holder of a refund permit may appeal from the decision of the Commissioner of Revenue upon any matters arising under this section to the State Board of Assessment, who shall hear the matters presented on such appeal at a time and place to be fixed by said State Board of Assessment. Such State Board of Assessment shall have authority to cause the attendance of witnesses in behalf of such applicant or of the Commissioner of Revenue, and shall have authority to administer oaths and take testimony.

Investigations into accuracy of refund applications.

Access of agents to records of dealers.

(h). The Commissioner of Revenue is hereby authorized and directed, if at any time in his opinion there is reason to doubt the accuracy of the facts set forth in any application for tax refund, to refer the matter to any agent of the Department of Revenue or to any member of the State Highway Patrol, and such person so designated shall make a careful investigation of all the facts and circumstances relating to said application in the use of the motor fuel therein referred to, and shall have a right to have access to the books and records of any retailer or distributor of motor fuel products for the purpose of obtaining the necessary information concerning such matters, and shall make due report thereof to the Commissioner of Revenue.

Refund herein provided declared void if destructive of present gasoline tax.

(i). That if any court of last resort shall hold that the provisions for refund herein set out shall render the levying and collecting of the tax hereinbefore provided invalid, it is the intention of the General Assembly that such provisions for refund shall be annulled and the tax shall be levied without any provisions for such refund and that this act shall be so construed.

False returns punishable as misdemeanor.

SEC. 2. Any person making a false return or affidavit for the purpose of securing a refund to which he is not entitled under the provisions of this Act shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding Five Hundred Dollars (\$500.00), or imprisoned not exceeding two years, in the discretion of the Court.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective July 1, 1933.

SEC. 4. That this act shall be in full force and effect from and after July first, one thousand nine hundred thirty-three.

Ratified this the 3rd day of April, A. D. 1933.

S.B. 70

CHAPTER 212

AN ACT TO REQUIRE AN AUDIT OF THE RECEIPTS AND EXPENDITURES OF THE PARK COMMISSION TO DATE AND AUTHORIZING THE GOVERNOR TO DESIGNATE A COMMITTEE OF THE PARK COMMISSIONERS TO BE APPOINTED BY HIM TO INVESTIGATE AND REPORT UPON THE EXPENDITURES AND RECEIPTS OF THE SAID COMMISSIONERS AND WHETHER SUCH EXPENDITURES WERE AUTHORIZED AND TO AMEND CHAPTER 48 OF THE PUBLIC LAWS OF 1927.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Auditor shall be and he is hereby required to make and file with the Governor a full and complete audit of the expenditures and receipts of the North Carolina Park Commission to date and report thereon the authority for such expenditures as may have been made by said commission or under its direction.

State Auditor to file with Governor audit of N. C. Park Commission.

SEC. 2. The Governor of North Carolina shall be and he is hereby authorized and empowered to appoint a committee consisting of three members which shall be designated as an investigating and auditing committee which said committee so designated shall have full power to investigate, inquire into and fully report to the Governor all expenditures heretofore made by said commission, or under its authority and direction and to this end they shall have power to subpoena witnesses, take testimony under oath, review the report of the auditor and report fully upon the authority and justification of any and all expenditures made by said commission and all salaries paid and compensation allowed to any person whomsoever and the amount thereof and the justification therefor, and said committee so appointed shall receive compensation for their services in making such investigation as is now provided by law for their per diem and expenses while actually engaged in such investigations.

Governor to appoint audit committee.

Report to Governor.

Taking testimony.

Compensation.

SEC. 3. That chapter forty-eight of the Public Laws of one thousand nine hundred and twenty-seven be and the same is hereby amended by changing the number of commissioners to be appointed by the Governor to five instead of eleven commissioners as now constituted.

Ch. 48, Public Laws 1927, amended, reducing number of Commission members.

SEC. 4. This act shall be enforced from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

S.B. 134

CHAPTER 213

AN ACT TO PROVIDE FOR THE TEMPORARY CARE
AND RESTRAINT OF PERSONS ADDICTED TO THE
USE OF ALCOHOLIC DRINKS OR NARCOTIC DRUGS
AND PERSONS INSANE.

The General Assembly of North Carolina do enact:

Hospitals and
sanatoriums may
restrain and
treat alcohol and
drug addicts.

Period of
restraint.

Written request
for admission.

Not liable in
damages.

Use of restraining
devices limited.

Use only in cases
of extreme
violence.

SECTION 1. That the superintendent, manager, or owner of any public or private hospital, sanatorium, or institution, upon the written request of two duly licensed physicians, not connected with any hospital, public or private, and the husband, wife, guardian, or in the case of an unmarried person having no guardian, by some one of the next of kin, may receive, care for and restrain in such hospital, sanatorium, or institution, as a patient, for a period not exceeding twenty days, any insane person needing immediate care and treatment; or any person needing immediate care, restraint and treatment because such person has become addicted to the intemperate use of narcotics, hypnotic drugs or alcoholic drinks, to such an extent that he has lost the power of self control. Such request for the admission of such patient shall be in writing and filed at such hospital, sanatorium, or institution, at the time of the reception of such patient, or within twenty-four hours thereafter, and such written request shall be held and considered as a commitment of such patient or person to said hospital, sanatorium, or institution, for a period of not exceeding twenty days. The superintendent, manager, or owner of such hospital, sanatorium, or institution shall not detain or restrain any person received as above provided for more than twenty days and shall not be liable in damages to such person or his personal representative or guardian on account of such restraint: *Provided*, the same is exercised and administered in a humane manner, without violence or personal injury.

SEC. 2. That no restraint in the form of muffs or mitts with lock buckles, or waist straps, wristlets, anklets, or camisoles, head-straps, protection sheets or simple sheets when used for restraint or other device interfering with freedom shall be imposed upon any patient in such hospital, sanatorium, or institution, unless applied in the presence of the superintendent, or of the physician, or of an assistant physician of such hospital, sanatorium, or institution. Such device shall be applied only in cases of extreme violence, active homicidal or suicidal intent, physical exhaustion, infectious disease, or following an operation, or accident which has caused serious bodily injury, or to prevent injury to such patient or others,

except that in cases of emergency restraint may be imposed without the presence of the superintendent, physician or assistant physician; that every such emergency case, after the imposition of such restraint, shall immediately be reported to the superintendent, or manager, physician, or assistant physician of such hospital, sanatorium or institution, who shall immediately investigate the case and approve or disapprove the restraint imposed. Investigation.

SEC. 3. That nothing contained in this act shall be held or construed to relieve from liability in any suit or action, instituted in the Courts of this State, any husband, wife, guardian, physician, or assistant physician, to such person or patient on account of collusion of such husband, wife, guardian, physician or assistant physician to unlawfully, wrongfully and corruptly commit any such person or patient to such hospital, sanatorium, or institution, under the provisions of this act: *Provided*, that the provisions of this act shall not apply to pending litigation. Civil liability for corrupt admissions. Pending litigation unaffected.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

S.B. 238

CHAPTER 214

AN ACT TO TRANSFER THE STATE HIGHWAY PATROL FROM THE HIGHWAY DEPARTMENT TO THE DEPARTMENT OF REVENUE AND TO REQUIRE SAID PATROL TO PERFORM OTHER AND ADDITIONAL DUTIES TO THOSE PRESCRIBED BY THE ACTS OF 1929, CHAPTER 218, AND THE ACT OF 1931, CHAPTER 381; AND TO TRANSFER THE ILLUMINATING OIL, GAS AND LUBRICATING OIL, INSPECTION DIVISION, TO THE DEPARTMENT OF REVENUE AND PLACE UPON THE COMMISSIONER OF REVENUE THE DUTIES AND FUNCTIONS NOW PERFORMED BY THE BOARD OF AGRICULTURE AND TO AUTHORIZE AND REQUIRE THE HIGHWAY PATROL UNDER THE DIRECTION OF THE DEPARTMENT OF REVENUE TO PERFORM THE DUTIES OF INSPECTORS FOR SUCH DEPARTMENT: AND TO LIMIT THE NUMBER OF MOTOR VEHICLE INSPECTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Highway Patrol and all its books, office records, office, motors and all other equipment created by the Acts of 1929, Chapter 218, and as State Highway Patrol transferred to Revenue Department.

amended by the Acts of 1931, Chapter 381, shall be and the same is hereby transferred from the Highway Department to the Department of Revenue and from and after the first day of April, 1933, the aforesaid State Highway Patrol shall be under the direction and control of the Department of Revenue and subject to such orders, rules and regulations as may be adopted and put in force by the Commissioner of Revenue, and shall be required to perform other and additional duties as may be required of it by the Commissioner of Revenue in connection with the work of the Motor Vehicle Bureau of this department. Said patrol shall also be required to perform such other and additional duties as may be required of it from time to time by the Governor. The funds necessary to carry out the provisions of this Act shall be appropriated to the Department of Revenue from the Highway Fund.

Subject to orders of Commissioner of Revenue.

Necessary funds from Highway Fund.

Ch. 218, Public Laws 1929, and ch. 381, Public Laws 1931, thus amended.

Additional duties.

Oil inspection.

Collection of samples.

Analysis.

Deputy inspectors of weights and measures.

SEC. 2. That the Act of the General Assembly of 1929, Chapter 218, and the Act of the General Assembly of 1931, Chapter 381, shall be and the same are hereby amended as follows, to-wit: "Whenever, in said Acts, the Highway Commission appears, the same shall be stricken out and in lieu thereof shall be inserted The Commissioner of Revenue."

SEC. 3. That in addition to the duties prescribed by the Acts of 1929 required to be performed by the Highway Patrol, the said Highway Patrol shall from time to time make an inspection of the illuminating oils, gasoline, naphtha, benzine, other petroleum products and other like liquid fluids used for the purpose of generating power in internal combustion engines for propulsion of motor vehicles and under such rules and regulations as may be adopted by the Department of Revenue; to collect samples of such oils, gasoline and other petroleum products as are offered for sale in this State and to transmit the same under such regulations as may be prescribed therefor by the Commissioner of Revenue to the Department of Agriculture in the City of Raleigh for analysis, and otherwise to do and perform all duties of inspection now required by law to be made of such illuminating oils, gasoline, and other petroleum products.

SEC. 4. The aforesaid Highway Patrol, or such members thereof as have the necessary qualifications and so designated by the Commissioner of Revenue, shall act in the capacity of, and perform such duties as required of, deputy inspectors of weights and measures as defined in Chapter 261, Public Laws 1927, and their activities shall be governed by the same supervision, rules and regulations as set forth in said Chapter 261, Public Laws 1927, relating to deputy or local inspectors: *Provided, however*, that the appointment, employment and/or

assignment of said Highway Patrolman shall be made by the Commissioner of Revenue.

SEC. 5. *Provided, further*, that the activities of the Highway Patrol as mentioned in this section shall relate to the inspection of measuring pumps, measures, containers, devices and apparatus used in measuring and/or dispensing to the public gasoline, lubricating oil and illuminating oil and other petroleum products.

Inspection of
pumps, etc.

SEC. 6. The Commissioner of Agriculture shall from time to time, as samples may be transmitted to him for analysis, provide for the analysis and examination of such samples as may be transmitted to him by the Department of Revenue or others under its direction in the laboratory now provided for such analysis, and shall cause to be promptly reported to the Commissioner of Revenue the results of such analysis.

Analysis by
Commissioner of
Agriculture.

SEC. 7. That the Division of Inspection of illuminating oils, gasoline, and lubricating oils as existing and defined in Consolidated Statutes, Chapter eighty-four (84), Articles fourteen (14) and fourteen-A (14-A), being sections forty-eight hundred and fifty to forty-eight hundred and seventy of Consolidated Statutes, and all amendments thereto, shall be and the same are hereby transferred from the Department of Agriculture to the Department of Revenue and all of the duties required to be performed by the Department of Agriculture and/or the Commissioner of Agriculture are hereby required to be done and performed by the Department of Revenue and/or the Commissioner of Revenue, and wherever in said sections or either of them the Board of Agriculture or the Commissioner of Agriculture shall be designated to perform any of the duties, and make any regulations or reports concerning the same, such duties shall be done and performed and reports made thereof, and prosecution instituted, by the Department of Revenue and/or the Commissioner of Revenue.

Division of
Inspection transferred to Revenue
Department.

C. S. 4850-4870,
thus amended.

SEC. 8. That section forty-eight hundred and fifty (4850) to and including section forty-eight hundred and seventy (4870) of the Consolidated Statutes, and all acts or clauses of acts amendatory thereof wherein the Board of Agriculture or Department of Agriculture is mentioned, there shall be inserted "Department of Revenue" in lieu thereof and wherever in any or either of said sections there shall be named or designated "Commissioner of Agriculture," the same shall be stricken out and in lieu thereof shall be inserted the "Commissioner of Revenue" to the end that all the duties therein required to be done by the Department of Agriculture or the Board of Agriculture, the same shall be and are hereby required to be done and performed by the Department

Existing laws
amended so as to
supply Revenue
Department for
Department of
Agriculture.

of Revenue, and all duties therein prescribed or required to be performed by the Commissioner of Agriculture shall be and the same are hereby required to be performed by the Commissioner of Revenue.

Ch. 174, Public
Laws 1927,
amended.

SEC. 9. That the Acts of the General Assembly of 1927, chapter one hundred and seventy-four (174), sections one (1), two (2), three (3), four (4), and five (5), be and the same are hereby amended to read:

Inspection duties
devolve upon
Revenue
Department.

"That the duties of the inspection therein required to be performed by the Board of Agriculture shall be performed by the Department of Revenue and the duties therein prescribed to be performed by the Commissioner of Agriculture shall be performed by the Commissioner of Revenue."

Ch. 122, Public
Laws 1927,
amended.

SEC. 10. To amend the Public Laws of 1927, chapter 122, article 2, section 2, sub-section B, by striking out in line three and four the words "as may be necessary," and inserting in lieu thereof the following: "Not to exceed six in number: *Provided*, that the number of patrolmen employed under this Act shall not exceed sixty-seven (67)."

Number of
patrolmen.

SEC. 11. All laws and clauses of laws in conflict with this Act are hereby repealed.

Conflicting laws
repealed.

SEC. 12. This Act shall be in force from and after July first, 1933.

Ratified this the 5th day of April, A. D. 1933.

S.B. 299

CHAPTER 215

AN ACT TO VALIDATE JUDGMENTS UNDER WHICH CONTINGENT REMAINDERS AND EXECUTORY DE- VISEES HAVE BEEN PARTITIONED.

The General Assembly of North Carolina do enact:

SECTION 1. In all cases where land has been conveyed by deed, or devised by will, upon contingent remainder, executory devise, or other limitation, where a judgment of partition has been rendered by the Superior Court authorizing a division of said lands upon the petition of the life tenant or tenants and all other persons then in being who would have taken such land if the contingency had then happened, and those unborn being duly represented by guardian *ad litem*, such judgment of partition authorizing a division of said lands among the respective life tenants and remainder men, or executory devisees, shall be valid and binding upon the parties thereto and upon all other persons not then in being: *Provided*, that nothing herein contained shall be construed to impair or destroy any vested right or estate.

Judgments in
partition of
remainders
validated.

Vested rights
unaffected.

SEC. 2. All laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall take effect from its ratification.

Ratified this the 5th day of April, A. D. 1933.

S.B. 367

CHAPTER 216

AN ACT TO LEGALIZE THE SALE OF BEER, LAGER BEER, ALE, PORTER, AND FRUIT JUICES CONTAINING NOT MORE THAN 3.2% OF ALCOHOL BY WEIGHT: REPEAL SUCH ACTS, OR PORTIONS OF ACTS, AS MAY BE INCONSISTENT HERewith: TO PROVIDE A TAX ON THE SAME, TO PROVIDE A MEANS OF COLLECTION, AND TO PROVIDE A PENALTY FOR THE VIOLATION OF THE PROVISIONS HEREIN CONTAINED.

The General Assembly of North Carolina do enact:

SECTION 1. That on and after the passage of this act it shall be lawful for any person, firm, or corporation to sell, barter, trade, exchange, or dispose of beer, lager beer, ale, porter, fruit juices, and/or light wines, containing not more than 3.2% of alcohol by weight, or such other percentage as may conform to any act of the Congress of the United States, within the domains of the State of North Carolina, subject, however, to payment of tax hereinafter imposed.

Sale of beer and
light wines in
State allowed.

Content of alcohol.

SEC. 2. There shall be levied and collected on all beer, lager beer, ale, porter, fruit juices, and/or other light wines, containing not more than 3.2% of alcohol by weight, by whatever name the same may be called, offered for sale in this State a tax of two dollars (\$2.00) for every barrel containing not more than thirty-one (31) gallons and at a proportionate rate for barrels containing more than thirty-one (31) gallons: *Provided, however,* that if such beer, lager beer, ale, porter, fruit juices, and/or other light wines be offered for sale in bottles, there shall be levied and collected a tax of two cents for every bottle containing not more than twelve (12) ounces, and a proportionate rate for bottles containing more than twelve (12) ounces.

Tax \$2 per
barrel.

On bottles, 2¢.

SEC. 3. That the North Carolina Department of Revenue is hereby authorized, empowered and directed to promulgate rules and regulations governing the sale and distribution of such beer, lager beer, ale, porter, fruit juices, and/or other light wines, and the payment of the taxes hereby levied, which revenue derived from the sale of the aforesaid sale of beer, lager beer, ale, porter, fruit juices, and/or other light wines

Revenue Depart-
ment to make
regulations for
sale.

Revenue to
general fund.

County license
fee of \$25.

Tax for municipi-
palities, \$10.

Sale in places
used expressly
for purpose
prohibited.

Revocation of
license for
violation.

Sale without
license made
misdemeanor.

shall be placed in the general fund of the State of North Carolina.

SEC. 4. That it shall be unlawful for any person, firm, or corporation to sell beer, lager beer, ale, porter, fruit juices, and/or other light wines in North Carolina without first applying for and receiving a permit or license from the Board of Commissioners of the several counties of the State, which license fee shall be fixed at the sum of twenty-five (\$25.00) dollars and placed in the treasury of the county, to be used in the payment of the public debt of said counties.

SEC. 5. That each and every incorporated city or town in North Carolina may levy a similar license tax on each dealer inside, or two miles outside the incorporated limits of such city or town not exceeding the sum of ten (\$10.00) dollars, the license for incorporated cities and towns, and the funds derived therefrom shall be put in the general funds of the city or town, to be used in their debt-service fund.

SEC. 6. That it shall unlawful to sell, barter, exchange, dispose of or allow to be sold, bartered, exchanged, disposed of any such beer, lager beer, ale, porter, fruit juices and/or other light wines in any container in any place, building, edifice or structure primarily and expressly used, rented, occupied or maintained for the sole or primary purpose of selling such beer, lager beer, ale, porter, fruit juices and/or other light wines, and no county, city or town shall license the sale of any beer, lager beer, ale, porter, fruit juices and/or other light wines, and shall revoke any license heretofore granted when it shall be made to appear that the same is being sold in any place, building, edifice or structure primarily and expressly used, rented, occupied or maintained for the sole and/or primary purpose of selling such beer, lager beer, ale, porter, fruit juices, and/or other light wines.

SEC. 7. That it shall be unlawful for any person, firm, or corporation to sell, barter, exchange, dispose of, or allow to be sold, bartered, exchanged, or disposed of such beer, lager beer, ale, porter, fruit juices, and/or other light wines on which the tax hereby levied be not paid to the State, county, city or town, and any person, firm, or corporation so selling, bartering, exchanging, disposing of, or allowing to be sold, bartered, exchanged, or disposed of such beer, lager beer, ale, porter, fruit juices and/or other light wines, or who shall fail to keep accurate records of wholesale purchases, shall be deemed guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court, for each offense.

SEC. 8. That it shall be unlawful for any person, firm, or corporation to sell or give any of the products herein authorized to be sold to any minor under eighteen years of age; and any person violating the terms of this section shall be guilty of a misdemeanor and punished for each offense in the discretion of the court.

Sale to minors under 18 made misdemeanor.

SEC. 9. That all acts or parts of acts, Public, Public-Local and Private, inconsistent herewith are hereby repealed to the extent of such inconsistency.

Conflicting laws repealed.

SEC. 10. That this act shall become in full force and effect on and after May 1, 1933.

Effective May 1, 1933.

SEC. 11. That all laws and clauses of laws prohibiting advertising beer or wine, as authorized herein, be and the same are hereby repealed.

Laws prohibiting advertising repealed.

Ratified this the 5th day of April, A. D. 1933.

S.B. 377

CHAPTER 217

AN ACT TO PROVIDE FOR SPECIAL JUDGES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. The Governor of North Carolina may appoint four persons who shall possess the requirements and qualifications of special judges as prescribed by article four, section eleven of the Constitution, and who shall take the same oath of office, and otherwise be subject to the same requirements and disabilities as are or may be prescribed by law for judges of the Superior Court, save the requirements of residence in a particular district, to be special judges of the Superior Courts of the State of North Carolina. Two of the said judges shall be appointed from the Western Judicial Division and two from the Eastern Judicial Division, as now established. The Governor shall issue a commission to each of said judges so appointed for a term to begin July first, nineteen hundred thirty-three, and to end June thirtieth, nineteen hundred thirty-five, and the said commission shall constitute his authority to perform the duties of the office of a special judge of the Superior Courts during the time named therein.

Governor empowered to appoint four special judges.

Two from West and two from East.

Commission and terms.

SEC. 2. Each special judge shall be appointed by the Governor on or before July first, nineteen hundred and thirty-three, and shall be subject to removal from office for the same causes and in the same manner as regular judges of the Superior Court; and vacancies occurring in the offices created by this act shall be filled by the Governor in like manner for the unexpired term thereof.

Time of appointment.

Removal.

Vacancies.

Two additional judges may be appointed.

Term of office.

May act at regular and special terms.

Jurisdiction.

Remedial writs.

May make orders returnable before regular judges.

Salary and expenses.

Practice of law prohibited.

SEC. 3. The Governor is further authorized and empowered, if in his judgment the necessity exists therefor, to appoint at such time as he may determine, not exceeding two additional judges, one of whom shall be a resident of the Eastern Judicial Division, and one of whom shall be a resident of the Western Judicial Division, whose term of office shall begin from his or their appointment and qualification and to end June thirtieth, nineteen hundred and thirty-five. That all the provisions of this act applicable to the four special judges directed and appointed shall be applicable to the two special judges authorized to be appointed under this section, except as to the provisions that the appointment shall be made on or before July first, nineteen hundred and thirty-three.

SEC. 4. That the authority herein pursuant to article four, section eleven, of the Constitution of North Carolina, conferred upon the Governor to appoint such special judges shall extend to regular as well as special terms of the Superior Court, with either civil or criminal jurisdiction, or both, as may be designated by the statutes or by the Governor pursuant to law.

SEC. 5. That such special judges during the time noted in their commission shall have all the jurisdiction which is now or may be hereafter lawfully exercised by the regular Judges of the Superior Courts in the courts which they are appointed or assigned by the Governor to hold, and shall have power to determine all matters and injunctions, receiverships, motions, habeas corpus proceedings and special proceedings or an appeal otherwise properly before them; but writs of injunction, orders to show cause, and other remedial or amendatory writs, orders and notices shall be returnable before them only in the county where the suit, proceeding or other cause is pending unless such judge is then holding the courts of that district, in which case the same may be returnable before him as before the regular Judge of the Superior Court; and the same, when issued by any such special judge, may always be made returnable by him before the resident or presiding Superior Court Judge of each district to the same extent and in the same manner as any Superior Court Judge might do in like cases.

SEC. 6. The special judges so appointed shall receive the same salary and traveling expenses as now are, or may hereafter be, paid or allowed to Judges of the Superior Court for holding their regularly assigned courts, and they shall hold all such regular and special terms of court as they may be directed and assigned by the Governor to hold, without additional compensation: *Provided*, that no person appointed under this act shall engage in the private practice of law.

SEC. 7. Nothing herein shall be construed to prohibit such special judges from settling cases on appeal and making all proper orders in regard thereto after the time for which they were commissioned has expired.

Settling cases
on appeal.

SEC. 8. That all laws and clauses of laws which may be in conflict with this act, to the extent of such conflict, are hereby repealed: *Provided*, that nothing herein shall in any manner affect sections 1435 (a) and 3884 (a) of the Consolidated Statutes.

Conflicting laws
repealed.

Saving clause.

SEC. 9. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

S.B. 468

CHAPTER 218

AN ACT TO AMEND COMMITTEE SUBSTITUTE FOR SENATE BILL NUMBER ONE HUNDRED EIGHTY SO AS TO REGULATE THE APPLICATION OF ITS PROVISIONS TO SCOTLAND COUNTY AND MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That the committee substitute for Senate Bill number one hundred eighty entitled, "Committee substitute for Senate Bill number one hundred eighty, being a bill to be entitled an act to allow the counties, municipalities and other governing agencies to refund tax sales certificates," enacted by the General Assembly of North Carolina, session one thousand nine hundred thirty-three, and ratified March 27, 1933, be and the same is hereby amended by adding to the end of section one of said Act the following: "*Provided*, that the provisions of this section shall not be mandatory upon but shall be within the discretion of the Board of Commissioners of Scotland County and of the governing bodies of the several municipalities therein," and by adding to the end of section nine of said Act the following: "*Provided*, that the provisions of this section shall not apply to Scotland County or to any municipality therein."

S. B. No. 180,
Public Laws 1933,
amended.

Tax relief law
not mandatory
upon Scotland
County.

SEC. 2. That all actions already instituted by Scotland County and/or any municipality therein, for the foreclosure of any tax sales certificate in which interlocutory judgments of foreclosure have been entered and thereunder the lands have been advertised for sale and the sales held and reported, but in which decrees of confirmation have not yet been entered, may be brought to a conclusion by appropriate judgment of

Present fore-
closure suits may
be carried to
conclusion.

confirmation of resale and deeds executed and delivered thereunder, conveying title to said lands to the purchaser notwithstanding any provisions contained in said Substitute Bill number one hundred eighty.

Conflicting laws
repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

S.B. 481

CHAPTER 219

AN ACT TO AMEND SECTION 2355 OF THE CONSOLIDATED STATUTES RELATING TO WAIVER OF LIENS BY GUARDIANS, EXECUTORS AND/OR ADMINISTRATORS IN FAVOR OF THE FEDERAL GOVERNMENT OR ITS AGENTS.

The General Assembly of North Carolina do enact:

C. S. 2355,
amended.

SECTION 1. That section two thousand three hundred and fifty-five of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following:

Waiver of land-
lord lien by
guardians and
executors to
Federal govern-
ment making
crop advances.

“Provided, that when advances have been made by the Federal Government or any of its agencies, to any tenant or tenants on lands under the control of any guardian, executor and/or administrator for the purpose of enabling said tenant or tenants to plant, cultivate and harvest crops grown on said land, the said guardian, executor, and/or administrator may waive the above lien in favor of the Federal Government, or any of its agencies, making said advances.”

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

H.B. 736

CHAPTER 220

AN ACT TO PROMOTE FURTHER EFFICIENCY IN THE
PUBLIC SCHOOLS.

Whereas, many selling and advertising campaigns are being promoted through the public schools of North Carolina; and

Whereas, undue pressure is brought to bear upon both teachers and pupils; and

Whereas, such practices tend to disrupt and commercialize the work of the schools: *Now, therefore*,

The General Assembly of North Carolina do enact:

SECTION 1. No person, agent, representative or salesman shall solicit or attempt to sell or explain any article of property or proposition to any teacher or pupil of any public school on the school grounds or during the school day without having first secured the written permission and consent of the superintendent, principal or person actually in charge of the school and responsible for it.

Preamble:
Selling campaigns
in public schools.

SEC. 2. Any person violating the provisions of this act shall be guilty of a misdemeanor and shall be fined or imprisoned in the discretion of the court.

Soliciting during
school hours
without permission
of school head
prohibited.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Violation made
misdemeanor.

SEC. 4. This act shall be in force from and after its ratification.

Conflicting laws
repealed.

Ratified this the 5th day of April, A. D. 1933.

H.B. 863

CHAPTER 221

AN ACT TO AMEND CHAPTER 122, SECTION 29, OF
THE PUBLIC LAWS OF 1927, RELATIVE TO MOTOR
VEHICLE LICENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and twenty-two, section twenty-nine, Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by adding after the word "education" in line five, the words "or orphanages"; and by adding after the word "education" in line ten, the words "or orphanages"; and by adding after the word "department" in line eleven, the words "or orphanages"; and by adding after the word "department" in line twelve, the words "or orphanages": "Provided, that the above exemption from registration fees shall also apply to a church-

Ch. 120, Public
Laws 1927,
amended.

Exemption of
orphanage and
church busses
from motor
vehicle license
fee.

owned bus used exclusively for transporting children and parents to Sunday School and church services and for no other purpose."

"Orphanages" defined.

SEC. 2. That the word "orphanages" shall be construed to mean only those institutions that are recognized by the State Board of Charities and Public Welfare as charitable child-caring institutions.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

H.B. 941

CHAPTER 222

AN ACT TO AMEND CHAPTER 71, PUBLIC LAWS OF 1931, REGULATING MUTUAL BURIAL ASSOCIATIONS.

The General Assembly of North Carolina do enact:

Ch. 71, Public Laws 1931, amended.

SECTION 1. That chapter seventy-one of the Public Laws of one thousand nine hundred thirty-one be amended by adding to section one of said chapter seventy-one of the Public Laws of one thousand nine hundred thirty-one the following:

Contracts of mutual burial associations regulated.

"That all funeral or burial associations, heretofore or hereafter organized, operating under what is known as 'The Assessment Plan,' shall in their contracts, by-laws or other provisions provide:

Provision for burial of members residing at distance from association.

"(a). That in the event a member of such funeral or burial association, in good standing, shall die at a place so far removed from the home of such funeral or burial association that it is not deemed practicable by said association or its officers to provide a burial or funeral in services and merchandise, the said association shall cause to be paid in cash for the burial of such member the amount contracted for and stipulated in the rules, contracts or by-laws of such association not exceeding one hundred (\$100.00) dollars, as provided for in said chapter, or cause such member to receive a funeral or burial equal to that agreed in such contracts, rules or by-laws of said association.

Limit of amount.

Benefits to be provided although dues insufficient to produce.

"(b). If the membership of any association providing benefits of one hundred (\$100.00) dollars or less, in funerals or burials, as permitted by chapter seventy-one of the Public Laws of one thousand nine hundred thirty-one, shall not prove sufficient at any time to yield the benefit contracted for, then such benefits as the amount of the assessment, according to such rules and by-laws made or levied on the total assessable membership, shall be paid or provided.

"(c). That each contract shall contain a schedule of the merchandise and services to be supplied under the said contract.

Contract
schedules.

"(d). That such mutual burial association shall file semi-annually on the first days of July and January of each year, beginning July first, one thousand nine hundred thirty-three, with the Insurance Commissioner, a sworn statement of the number of its membership, and no funeral or burial association shall be permitted or allowed to continue in operation if its membership shall continue for three months to be below the number of eight hundred. (This shall not apply to burial associations operated for people of the colored race, but such association shall file with the Commissioner of Insurance a statement of its membership and assessments, and if in the opinion of the Commissioner of Insurance such association becomes at any time in such condition as to render it probably unable to carry out its provisions the Commissioner of Insurance is authorized to discontinue the operation of such association.)

Semi-annual
reports to Insur-
ance Commissioner.

Contents.

Minimum
membership.

Associations for
colored race.

"(e). That in the report to be filed semi-annually with the Insurance Commissioner each mutual burial association providing benefits to its members of one hundred (\$100.00) dollars or less shall embrace in its report the amount of assessments levied per member and a statement of each person buried last prior to such report wherever funeral or burial benefits were rendered by such association.

Reports to contain
per capita
assessments.

Also number of
burials.

"(f). If the Insurance Commissioner shall find at any time that any statements made by an association are untrue and falsely made or in case the association shall fail or refuse to obey the provisions of this said chapter, or if upon examination the Insurance Commissioner finds that such association is insolvent, that it has failed to or become unable to carry out its contract with its members, or has exceeded its powers, or has failed to comply with any provisions of law, or its mode of business is not feasible for the purposes of carrying out successfully its plans, or that its condition is such as to render its further proceedings hazardous to the members, he shall thereupon have power to revoke and cancel such license. The said association shall have the right to appeal from such revocation or cancellation by the Insurance Commissioner to the Superior Court of the county in which such association has its principal office."

Revocation of
license for
certain causes.

Right of appeal to
Superior Court.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

H.B. 1004

CHAPTER 223

AN ACT TO APPOINT DELEGATES TO THE SECOND INTERSTATE LEGISLATIVE ASSEMBLY.

Preamble:
Formation of
Interstate Legis-
lative Assembly.

Whereas, a meeting originally known as the First Interstate Conference of Legislators and subsequently restyled the First Interstate Legislative Assembly, in recognition of permanent organization effected, was held at Washington, D. C., on February 3 and 4, 1933, under the auspices of the American Legislators' Association; and

Coöperation of
states.

Whereas, the purpose of this meeting was to consider problems of conflicting taxation and to consider also means for co-operation between the states in dealing with each other and with the Federal Government in respect thereto; and

Whereas, for the execution of these and other co-operative purposes there was established, under suitable regulations, by the delegates in attendance a permanent organization of voting representatives of both branches of the forty-eight state legislatures and non-voting advisory representatives of the governors of the several states, to be known as the Interstate Legislative Assembly; and

State's repre-
sentation in
public interest.

Whereas, it is in the public interest that the House of Representatives of this State should be duly represented by one delegate and one alternate in the Interstate Legislative Assembly; and the General Assembly of North Carolina has been invited to appoint such delegates from among its members: *Therefore*,

The General Assembly of North Carolina do enact:

One member of
the House as
delegate and one
as alternate.

SECTION 1. That the Speaker of the House of Representatives is directed to appoint one representative as its delegate to the Interstate Legislative Assembly, and that the Speaker of the House of Representatives be further empowered to designate a successor or alternate in case of the inability of the first named delegate to serve, and such delegate or alternate shall be without power to commit the House of Representatives to action without specific authority therefor; and the Lieutenant Governor of the State shall appoint one Senator as the delegate from the Senate of North Carolina to the Interstate Legislative Assembly, and that the Lieutenant Governor be further empowered to designate a successor or alternate in case of the inability of the first named delegate to serve, and such delegate or alternate shall be without power to commit the Senate to action without specific authority therefor.

No power of
commitment.

Likewise as to
Senate.

No power of
commitment.

SEC. 2. That the Governor of North Carolina is hereby authorized to draw out of the Treasury of North Carolina upon his order any sum of money out of moneys not otherwise appropriated the amount necessary to cover the expenses of said delegates to the second session of the Interstate Legislative Assembly; *provided*, that such sum or sums of money so drawn shall not exceed the amount of three hundred dollars.

Governor authorized to draw on Treasury for expense money.

Limit on amount.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

H.B. 1013

CHAPTER 224

AN ACT TO AMEND CHAPTER 34 OF THE PUBLIC LAWS OF 1929 OF NORTH CAROLINA RELATING TO THE STERILIZATION OF PERSONS MENTALLY DEFECTIVE.

The General Assembly of North Carolina do enact:

SECTION 1. The governing body or responsible head of any penal or charitable institution supported wholly or in part by the State of North Carolina, or any subdivision thereof, is hereby authorized and directed to have the necessary operation for asexualization, or sterilization, performed upon any mentally diseased, feeble-minded or epileptic inmate or patient thereof, as may be considered best in the interest of the mental, moral, or physical improvement of the patient or inmate, or for the public good: *Provided, however*, that no operation described in this section shall be lawful unless and until the provisions of this act shall first be complied with.

State institutions authorized to sterilize mental defectives.

Act must be complied with.

SEC. 2. It shall be the duty of the board of commissioners of any county of North Carolina, at the public cost and expense, to have one of the operations described in Section 1 of this act performed upon any mentally diseased, feeble-minded or epileptic resident of the county, not an inmate of any public institution, upon the request and petition of the superintendent of public welfare or other similar public official performing in whole or in part the functions of such superintendent, or of the next of kin, or the legal guardian of such mentally defective person: *Provided, however*, that no operation described in this section shall be lawful unless and until the provisions of this act shall be first complied with.

County Commissioners may perform like operations on mental defectives not in institutions.

Petition for.

Act must be complied with.

SEC. 3. No operation under this act shall be performed by other than a duly qualified and registered North Carolina physician or surgeon, and by him only upon a written order signed after complete compliance with the procedure outlined

Restrictions on such operations.

in this act by the responsible executive head of the institution or board, or the superintendent of public welfare, or other similar official performing in whole or in part the functions of such superintendent, or the next of kin or legal guardian having custody or charge of the feeble-minded, mentally defective or epileptic inmate, patient or non-institutional individual.

Prosecutors designated.

SEC. 4. If the person upon whom the operation is to be performed is an inmate or patient of one of the institutions mentioned in Section 1 of this act, the executive head of such institution or his duly authorized agent shall act as prosecutor of the case. If the person to be operated upon is not an inmate of any such public institution, then the superintendent of welfare or such other official performing in whole or in part the functions of such superintendent of the county of which said inmate, patient, or non-institutional individual to be sterilized is a resident, shall be the prosecutor. It shall be the duty of such prosecutor promptly to institute proceedings as provided by this act in any or all of the following circumstances:

Institution of proceedings and facts to be found.

Best interest of patient.

1. When in his opinion it is for the best interest of the mental, moral or physical improvement of the patient, inmate, or non-institutional individual, that he or she be operated upon.

Public good.

2. When in his opinion it is for the public good that such patient, inmate or non-institutional individual be operated upon.

Procreation of insane children.

3. When in his opinion such patient, inmate, or non-institutional individual would be likely, unless operated upon, to procreate a child or children who would have a tendency to serious physical, mental, or nervous disease or deficiency.

Request of next of kin.

4. When requested to do so in writing by the next of kin or legal guardian of such patient, inmate or non-institutional individual.

Other matters.

5. In all cases as provided for in Section 20 of this Act.

Eugenics Board of N. C. created.

SEC. 5. There is hereby created the Eugenics Board of North Carolina. All proceedings under this act shall be begun before the said Eugenics Board. This board shall consist of five members and shall be composed of: (1) The Commissioner of Public Welfare of North Carolina, (2) the Secretary of the State Board of Health of North Carolina, (3) the Chief Medical Officer of an institution for the feeble-minded or insane of the State of North Carolina, not located in Raleigh, (4) the Chief Medical Officer of the State Hospital at Raleigh, (5) the Attorney General of the State of North Carolina. Any one of these officials may for the purpose of a single hearing delegate his power to act as a member of said board to an assistant: *Provided*, said delegation is made in writing, to be

Membership.

Delegation of power to assistants.

included as a part of the permanent record in said case. The said board shall from time to time elect a chairman from its own membership and adopt and from time to time modify rules governing the conduct of proceedings before it, and from time to time select the member of the said board designated above as the Chief Medical Officer of an institution for the feeble-minded or insane of the State of North Carolina not located in Raleigh.

SEC. 6. The Board of Eugenics shall meet at least quarterly in each year in Raleigh for the purpose of hearing all cases that may be brought before it and shall continue in session with appropriate adjournments until all current applications and other pending business have been disposed of. The members shall receive no additional compensation for their services.

Organization and rules of Board.

Quarterly meetings.

SEC. 7. The Board shall appoint a secretary not a member of the board who shall conduct the business of the board between the times of the regular meetings. Such secretary shall receive all petitions, keep the records, call meetings, and in general act as the executive of said board in such matters as may be delegated to him by said board.

No extra pay.

Secretary of Board and duties.

SEC. 8. Proceedings under this act shall be instituted by petition of the said prosecutor to the said Eugenics Board. Such petition shall be in writing, signed by the petitioner and duly verified by his affidavit to the best of his knowledge, information and belief. It shall contain the history of the inmate or patient as shown in the records of the institution, or if he is not in an institution, then the complete medical history of the case of the individual resident so far as it bears upon the recommendations for asexualization or sterilization, and setting forth the particular reasons why asexualization or sterilization is recommended. This history shall be verified by the affidavit of at least one competent physician who has had actual knowledge of the case and who in the cases of inmates or patients of the institutions described in Section 1 of this act may be a member of the medical staff of said institution. The petition shall further contain an adequate social case history of the circumstances surrounding the inmate's, patient's, or individual resident's life in so far as such circumstances may bear upon the question as to whether said inmate, patient, or individual resident is likely to procreate a child or children. The prayer of said petition shall be that an order be entered by said board requiring the petitioner to perform, or to have performed by some competent physician or surgeon to be designated by him in said petition, or by said board in its order, upon said inmate or patient or individual resident named in said petition in its discretion that one of the operations specified in Section 1 of this act which shall be best suited to the

Proceedings before Board.

Petition.

History of patient.

Social case history.

Prayer of petition.

interests of the said inmate, patient or individual resident or to the public good.

Copy of petition served on patient.

SEC. 9. A copy of said petition, duly certified by the Secretary of the said Board to be correct, must be served upon the inmate, patient or individual resident, together with a notice in writing signed by the secretary of the said board designating the time and place not less than fifteen days before the presentation of such petition to said board when and where said board will hear and act upon such petition.

Service on guardian or next of kin.

A copy of said petition, duly certified to be correct, and the said notice must also be served upon the legal or natural guardian and next of kin of the inmate, patient or individual resident. If no near relative is known, the copy and notice shall be sent to the solicitor of the county in which the inmate, patient or individual resident resides, and it shall be his duty to protect the rights and best interests of the said inmate, patient or individual resident.

Or on solicitor.

If there is no next of kin and no solicitor in said county, or if there is no known guardian of said inmate, patient, or individual resident and the said inmate, patient or individual resident is of such mental condition as not to be competent reasonably to conduct his own affairs, then the said prosecutor shall apply to the Superior Court of the county in which the inmate, patient or individual resident resides or to the judge thereof in vacation, who shall appoint some suitable person to act as guardian of the said inmate during and for the purposes of proceedings under this act, to defend the rights and interests of the said inmate, patient or individual resident. And such guardian shall be served likewise with a copy of the aforesaid petition and notice, and shall under all circumstances be given at least fifteen days' notice of said hearing. Such guardian may be removed or discharged at any time by the said court or the judge thereof in vacation and a new guardian appointed and substituted in his place.

Removal of guardian.

If the said inmate or patient be under twenty-one years of age and have a living parent or parents whose names and addresses are known or can by reasonable investigation be learned by said prosecutor, they or either of them, as the case may be, shall be served likewise with a copy of said petition and notice and shall be entitled to at least fifteen days' notice of the said hearing.

Notice to parents of minor patients.

SEC. 10. The said board at the time and place named in said notice, with such reasonable continuances from time to time and from place to place as the said board may determine, shall proceed to hear and consider the said petition and evidence offered in support of and against the same: *Provided*, that the said board shall give opportunity to said inmate, pa-

Consideration of matter by Board.

tient or individual resident to attend the said hearings in person if desired by him or if requested by his guardian or next of kin, or the solicitor.

Personal appearance of patient allowed.

The said board may receive and consider as evidence at the said hearings the commitment papers and other records of the said inmate or patient with or in any of the aforesaid institutions as certified by the superintendent or executive official, together with such other evidence as may be offered by any party to the proceedings.

Evidence to be considered.

Any member of the said board shall have power for the purposes of this act to administer oaths to any witnesses at such hearing.

Oaths administered.

Depositions may be taken, as in other civil cases, by any party after due notice and read in evidence, if otherwise pertinent.

Depositions.

Any party to the said proceedings shall have the right to be represented by counsel at such hearings.

Counsel.

A stenographic transcript of the proceedings at such hearings duly certified by the petitioner and the inmate, patient or individual resident, or his guardian or next of kin, or the solicitor, shall be made and preserved as part of the records of the case.

Transcript of proceedings preserved.

SEC. 11. The said board may deny the prayer of the said petition or if, in the judgment of the board, the case falls within the intent and meaning of one or more of the circumstances mentioned in Section 4 of this act, and an operation of asexualization or sterilization seems to said board to be for the best interest of the mental, moral or physical improvement of the said patient, inmate or individual resident or for the public good, it shall be the duty of the board to approve said recommendation in whole or in part or to make such order as under all the circumstances of the case may seem appropriate, within fifteen days after the conclusion of said hearings, and to send to the prosecutor a written order, signed by at least three members of the board, directing him to proceed with the operation as provided in this act. Said order shall contain the name of the specific operation which is to be performed and the date when said operation is to be performed.

Board may deny or approve petition.

Contents of order.

If the board disapproves the petition, the case may not be brought up again except on the request of the inmate, patient, or individual resident, or his guardian, or one or more of his next of kin, husband, wife, father, mother, brother, or sister, until one year has elapsed.

No other hearing within year.

Nothing in this act shall be construed to empower or authorize the board to interfere in any manner with the right of the patient, inmate, or individual resident, or his guardian or

Right of patient to employ physician.

next of kin to select a competent physician of his own choice for consultation or operation at his own expense.

Orders may be sent parties by registered mail.

SEC. 12. Any order granting the prayer of the petition, in whole or in part, may be delivered to the petitioner by registered mail, return receipt demanded, to all parties in the case, including the legal guardian, the solicitor and the next of kin of the inmate, patient, or individual resident. It shall be the duty of the said guardian, the solicitor and the next of kin to protect by such measures as may seem to them in their sole discretion sufficient and appropriate the rights and best interests of the said inmate, patient, or individual resident.

Rights of patient protected.

Consenting to operation.

If the inmate, patient or individual resident, or the next of kin, legal guardian, solicitor of the county, and guardian appointed as herein provided, after the said hearing but not before, shall consent in writing to the operation as ordered by the board, such operation shall take place at such time as the said prosecutor petitioning shall designate.

Right of appeal to Superior Court.

SEC. 13. If it appears to the inmate, patient or individual resident, or to his or her representative, guardian, parent or next of kin, or to the solicitor, that the proceedings taken are not in accordance with the law, or that the reasons given for asexualization or sterilization are not adequate or well founded, or for any other reason the order is not legal, or is not legal as applied to this inmate, patient or individual resident, he or she may within fifteen days from the date of such order have an appeal of right to the Superior Court of the county in which said inmate or patient resided prior to admission to the institution, or the county in which the non-institutional individual resides. This appeal may be taken by giving notice in writing to any member of the board and to the other parties to the proceeding, including the doctor who is designated to perform the said operation. Upon the giving of this notice the petitioner within fifteen days thereafter shall cause a copy of the petition, notice, evidence and orders of the said board certified by any member thereof to be sent to the clerk of the said court, who shall file the same and docket the appeal to be heard and determined by the said court as soon thereafter as may be practicable.

Notice to Board.

Record on appeal.

Evidence on appeal.

The said Superior Court in determining such an appeal may consider the record of the proceedings before the said board, including the evidence therein appearing, together with such other legal evidence as may be offered to the said court by any party to the appeal.

Judgment of Court.

Upon such appeal the said Superior Court may affirm, reverse, or reverse the orders of the said board appealed from and may enter such order as it deems just and right and which it shall certify to the said board.

The pendency of such appeal shall automatically and without more stay proceedings under the order of the said board until the appeal be completely determined. Should the decision of the Superior Court uphold the plaintiff's objection, such decision will annul the order of the Board to proceed with the operation, and the matter may not be brought up again until one year has elapsed except by the consent of the plaintiff or his next of kin, or his legal representatives. Should the court affirm the order of the board, then, if no notice of appeal to the Supreme Court is filed within ten days after such decision, said board's recommendation as affirmed shall be put into effect at a time fixed by the original prosecutor or his successor in office and the inmate, patient or individual shall be asexualized or sterilized as provided in this act.

Appeal stays proceedings.

Ruling with patient.

Ruling against patient.

In this appeal the person for whom an order of asexualization or sterilization has been issued shall be designated as the plaintiff, and the prosecutor presenting the original petition shall be designated as defendant.

Designation of parties.

SEC. 14. In the proceedings before the Superior Court the record of the proceedings before said Board shall be conclusive and binding as to all questions of fact. The Superior Court shall pass upon and review only questions of law.

Record before Board conclusive as to facts.

The cost of appeal, if any, to the Superior or higher courts, shall be taxed as in civil cases. If the case is finally determined in favor of the plaintiff, the costs shall be paid by the county.

Appeal costs.

SEC. 15. Any party to such appeal to the Superior Court may, within ten days after the date of the final order therein, apply for an appeal to the Supreme Court, which shall have jurisdiction to hear and determine the same upon the record of the proceedings in the Superior Court and to enter such order as it may find the Superior Court should have entered.

Appeal to Supreme Court.

The pendency of an appeal in the Supreme Court shall operate as a stay of proceedings under any orders of the said board and the Superior Court until the appeal be determined by the said Supreme Court.

Appeal to Supreme Court stays proceedings.

SEC. 16. Neither the said petitioner nor any other person legally participating in the execution of the provisions of this act shall be liable, either civilly or criminally, on account of such participation, except in case of negligence in the performance of said operation.

Civil or criminal liability of parties limited.

SEC. 17. Nothing contained in this act shall be construed so as to prevent the medical or surgical treatment for sound therapeutic reasons of any person in this State, by a physician or surgeon licensed in this State, which treatment may incidentally involve the nullification or destruction of the reproductive functions.

Necessary medical treatment unaffected by Act.

Permanent records
of proceedings
before Board.

SEC. 18. Records in all cases arising under this act shall be filed permanently with the secretary of the said Eugenics Board. Such records shall not be open to public inspection except for such purposes as the court may from time to time approve.

Valid parts of
act upheld.

SEC. 19. This act is severable in its provisions; and the validity of any part, section, or provision of the same shall not be construed to affect the validity of any other part which may be given practical operation and effect without the invalid part, section or provision.

Definitions.

Where the inmates, patients or non-institutional individuals are referred to in this act as of the masculine or feminine gender, the same shall be construed to include the feminine or masculine gender as well. Wherever the term individual resident appears in this act, it shall be construed to mean non-institutional individual.

Discharge of
patient from
institution.

SEC. 20. Before any inmate or patient designated in Sections 1 and 4 of this act shall be released, paroled or discharged, it shall be the duty of the governing body or responsible head of any institution above mentioned to comply with the procedure set out in this act, whenever a written request for the asexualization or sterilization of said inmate or patient is filed with the governing body or responsible head of the institution in which such inmate or patient has been legally confined. This written request may be made by any public official or by the legal guardian or next of kin of any inmate or patient not later than thirty days prior to the date of said parole or discharge. Upon the receipt of the signed approval of the Eugenics Board as described in this act, it shall be the duty of said governing board or responsible head to issue an order for the performance of the operation upon said inmate or patient, and the operation must be performed before the release, parole or discharge of any such inmate or patient.

Order for
operation.

Ch. 34, Public
Laws 1929,
repealed.

SEC. 21. Chapter 34, Public Laws of 1929, is hereby repealed.

SEC. 22. This act shall take effect from and after the date of its ratification.

Ratified this the 5th day of April, A. D. 1933.

H.B. 1043

CHAPTER 225

AN ACT TO AMEND CHAPTER 252 PUBLIC LAWS 1931 RELATING TO PAYMENT OF CRIMINAL COSTS BEFORE A JUSTICE OF THE PEACE IN JACKSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter two hundred and fifty-two of the Public Laws of one thousand nine hundred and thirty-one, the same being section one thousand two hundred and eighty-eight of the Consolidated Statutes as therein enacted, be and the same is hereby amended by adding at the end of said section the following:

Ch. 252, Public Laws 1931, and C. S. 1288, amended.

"Provided, that in cases where the defendant is sentenced to prison or to work upon the public roads by any justice of the peace in Jackson County, and in case such defendant is unable to pay the costs of such action, then the county of Jackson shall be liable for the payment of the costs of the trial justices and the sheriff of said county."

Liability of Jackson County for certain costs of J. P.'s.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

H.B. 1116

CHAPTER 226

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF SENATE BILL NUMBER ONE HUNDRED AND EIGHTY, IT BEING "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED MARCH 27TH, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill Number One Hundred and Eighty, it being "An Act to Allow the Counties, Municipalities and other Governing Agencies to refund Tax Sales Certificates," ratified March 27th, 1933, be amended as follows: At the end of Section 14 of said act, add—*Provided, this Act shall not apply to Davidson County.*

S. B. No. 180, Public Laws 1933, amended, exempting Davidson County from Tax Relief Act.

SEC. 2. This Act shall be in force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

H.B. 1070

CHAPTER 227

AN ACT TO APPOINT TRUSTEES FOR THE SIR WALTER RALEIGH MEMORIAL FUND.

Preamble:
Contributions for
erection of monu-
ment to Sir
Walter Raleigh.

Whereas, nearly thirty years ago a movement was begun under the auspices of the State Literary and Historical Association and the State Department of Education to erect a monument to Sir Walter Raleigh in our State Capital, named for him, as a perpetual reminder of the days when this celebrated statesman sent to the coast of North Carolina the first English colony in the New World; and

Funds insufficient.

Whereas, this fund, contributed by the school children of the State, was insufficient to pay for a statue as contemplated, and has since remained in a Raleigh bank to the credit of the Sir Walter Memorial Committee, nearly all of whose members are now dead: *Now, therefore*,

The General Assembly of North Carolina do enact:

Trustees named
for "Sir Walter
Raleigh Memorial
Fund."

SECTION 1. That the Governor, the State Superintendent of Public Instruction and the Secretary of the State Literary and Historical Association are hereby named as trustees of said fund with full authority to expend it at such time and in whatever manner in their judgment will most effectively carry out the general aim and objects of the donors.

Authority.

Investment of
funds.

SEC. 2. That pending the expenditure of the said fund, it shall be invested in bonds of the State of North Carolina and held by the State Treasurer as the "Sir Walter Raleigh Memorial Fund": *Provided*, interest received from bonds shall be part of fund and be reinvested in North Carolina Bonds.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

S.B. 258

CHAPTER 228

AN ACT TO AMEND CHAPTER SIX OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA ON BASTARDY.

The General Assembly of North Carolina do enact:

Non-support of
bastard child by
parents made
misdemeanor.

SECTION 1. Any parent who willfully neglects or who refuses to support and maintain his or her illegitimate child shall be guilty of a misdemeanor and subject to such penalties as are hereinafter provided. A child within the meaning of this act shall be any person less than ten years of age and any person whom either parent might be required under the

"Child" defined.

laws of North Carolina to support and maintain if such child were the legitimate child of such parent.

SEC. 2. The provisions of this act shall apply whether such child shall have been begotten or shall have been born within or without the State of North Carolina: *Provided*, that the child to be supported is a bona fide resident of this State at the time of the institution of any proceedings under this act: *Provided*, the provisions of this act shall not apply to pending litigation or accrued actions.

Place of birth of child no consideration.

Pending litigation unaffected.

SEC. 3. Proceedings under this act may be instituted at any time within three years next after the birth of the child and not thereafter.

Action must be commenced within three years after birth.

SEC. 4. Proceedings under this act may be brought by the mother or her personal representative, or, if the child is likely to become a public charge, the Superintendent of Public Welfare or such person as by law performs the duties of such official in said county where the mother resides or the child is found. Indictments under this act may be returned in the county where the mother resides or is found, or in the county where the putative father resides or is found, or in the county where the child is found. The fact that the child was born outside of the State of North Carolina shall not be a bar to indictment of the putative father in any county where he resides or is found, or in the county where the mother resides or the child is found. The death of the mother shall in no wise affect any proceedings under this act. Preliminary proceedings under this act to determine the paternity of the child may be instituted prior to the birth of the child but when the judge or court trying the issue of paternity deems it proper, he may continue the case until the woman is delivered of the child. When a continuance is granted, the courts shall recognize the person accused of being the father of the child with surety for his appearance, either at the next term of the court or at a time to be fixed by the judge or court granting a continuance, which shall be after the delivery of the child.

Parties plaintiff.

Indictments.

Death of mother no bar.

Determination of fatherhood.

SEC. 5. No mother of an illegitimate child shall be excused, on the ground that it may tend to incriminate her or subject her to a penalty or a forfeiture, from attending and testifying, in obedience to a subpoena of any court, in any suit or proceeding based upon or growing out of the provisions of this act, but no such mother shall be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter, or thing as to which, in obedience to a subpoena and under oath, she may so testify, nor shall she be forced or compelled to testify against the accused party against her will.

Mother not excused on ground of self-incrimination.

Not subject to penalty.

Not compellable to testify against accused.

Jurisdiction of
inferior courts.

SEC. 6. Proceedings under this act may be instituted in any court inferior to the Superior Court in any county wherein such proceeding may be instituted under the provisions of this act.

Issues of father-
hood and of
refusal to support.

The court before which the matter may be brought shall determine whether or not the defendant is a parent of the child on whose behalf the proceeding is instituted. After this matter has been determined in the affirmative the court shall proceed to determine the issue as to whether or not the defendant has neglected or refused to support and maintain the child who is the subject of the proceeding. After this matter shall have been determined in the affirmative the court shall fix by order, subject to modification or increase from time to time, a specific sum of money necessary for the support and maintenance of the particular child who is the object of the proceedings. The court in fixing this sum shall take into account the circumstances of the case, the financial ability to pay and earning capacity of the defendant, and his or her willingness to coöperate for the welfare of the child. The order fixing the sum shall require the defendant to pay it either as a lump sum or in periodic payments as the circumstances of the case may appear to the court to require. Compliance by the defendant with any or all of the further provisions of this act or the order or orders of the court requiring additional acts to be performed by the defendant shall not be construed to relieve the defendant of his or her responsibility to pay the sum fixed or any modification or increase thereof.

Order of payment
of fixed sum
of money.

Considerations.

Lump sum or
periodic payments.

Power of court to
modify orders.

SEC. 7. Upon the determination of the issues set out in the foregoing section and for the purpose of enforcing the payment of the sum fixed, the court is hereby given discretion, having regard for the circumstances of the case and the financial ability and earning capacity of the defendant and his or her willingness to coöperate, to make an order or orders upon the defendant and to modify such order or orders from time to time as the circumstances of the case may in the judgment of the court require. The order or orders made in this regard may include any or all of the following alternatives:

Alternatives order
may contain.

Prison sentence.

(a). Commit the defendant to prison for a term not to exceed six months;

Suspended
sentence.

(b). Suspend sentence and continue the case from term to term;

Release conditional
upon payment of
sum fixed.

(c). Release the defendant from custody on probation conditioned upon the defendant's compliance with the terms of the probation and the payment of the sum fixed for the support and maintenance of the child;

(d). Apprentice the defendant to the superintendent of the county home to be employed there at a salary to be fixed by the Board of County Commissioners, or to some other person who will give bond for compliance with this act, at a salary to be fixed by the Board of County Commissioners, the proceeds of his earnings to be paid to such person as the court may direct for the support, maintenance and education of the said child; and

Apprenticing,
with earnings to
go to child.

(e). Order the defendant to pay to the mother of the said child the necessary expenses of birth of the child and suitable medical attention for her;

Payment of
expenses of birth.

(f). Require the defendant to sign a recognizance with good and sufficient security, for compliance with any order which the court may make in proceedings under this act.

Recognizance
or bond.

SEC. 8. At the preliminary hearing of any case arising under this act it shall be the duty of the court, if it finds reasonable cause for holding the accused for a further hearing, to require a bond in the sum of not less than one hundred dollars, conditioned upon the reappearance of the accused at the further hearing under this act. This bond and all other bonds provided for in this act shall be justified before, and approved by, the court or the clerk thereof.

Bond for future
appearance of
defendant.

SEC. 9. All acts or parts thereof inconsistent with the provisions of this act are hereby repealed. In particular, the following sections of the Consolidated Statutes of North Carolina are hereby repealed: Sections 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 1632 sub-section 1.

Justification.

Conflicting laws
repealed, especially
C. S. 265-276
and 1632(1).

SEC. 10. If any part or section of this act shall be declared unconstitutional or invalid by the Supreme Court of North Carolina, it shall in no wise affect the remainder of said act, and the remainder shall remain in full force and effect.

Valid parts of
Act upheld.

SEC. 11. This Statute shall be referred to as "An act concerning the support of children of parents not married to each other."

Title of Act.

SEC. 12. This act shall be in force and effect from and after its ratification.

Ratified this the 6th day of April, A. D. 1933.

S.B. 492

CHAPTER 229

AN ACT TO PERMIT THE ADVERTISEMENT FOR SALE OF BEER, LAGER BEER, ALE, PORTER, FRUIT JUICES AND/OR OTHER LIGHT WINES CONTAINING NOT MORE THAN 3.2 PER CENT ALCOHOL BY WEIGHT.

The General Assembly of North Carolina do enact:

Laws prohibiting advertisement of beer and wines repealed.

SECTION 1. That all laws and clauses of laws prohibiting newspaper, radio, billboard or other forms of advertising for sale of beer, lager beer, ale, porter, fruit juices and/or other light wines containing not more than 3.2 per cent of alcohol by weight, are hereby repealed.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 6th day of April, A. D. 1933.

H.B. 477

CHAPTER 230

AN ACT TO AMEND SECTION 3401 OF THE CONSOLIDATED STATUTES AS AMENDED SO AS TO REDUCE THE FEE PAID FOR CAPTURING STILLS IN WARREN COUNTY.

The General Assembly of North Carolina do enact:

C. S. 3401, and ch. 91, Public Laws 1931, amended, as to still rewards in Warren County.

SECTION 1. That Section three thousand four hundred and one of the Consolidated Statutes, as amended by section one of chapter ninety-one of the Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby amended by substituting a colon for the period at the end of said section and by adding the following: "*Provided, further*, that the sum received by the sheriff or other police officer in Warren County shall not exceed five dollars."

Maximum.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect after its ratification.

Ratified this the 6th day of April, A. D. 1933.

H.B. 566

CHAPTER 231

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO THE HOLDING OF COURTS IN THE WESTERN DIVISION, ELEVENTH DISTRICT, SO AS TO FIX THE TERMS OF COURT FOR FORSYTH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred forty-three of the Consolidated Statutes of North Carolina as amended, relating to the holding of courts in the Western Division, Eleventh District, Forsyth County, be amended to read as follows:

C. S. 1443,
amended.

“That the terms of Superior Court for Forsyth County shall each continue for two weeks, beginning on Monday as follows: Eighth Monday before the first Monday of March, for the trial of criminal and civil cases; sixth Monday before the first Monday of March, for the trial of civil cases only; fourth Monday before the first Monday of March, for the trial of criminal and civil cases; second Monday before the first Monday of March, for the trial of civil cases only; first Monday of March, for the trial of criminal and civil cases; second Monday after the first Monday of March, for the trial of civil cases only; fourth Monday after the first Monday of March, for the trial of criminal and civil cases; sixth Monday after the first Monday of March, for the trial of civil cases only; ninth Monday after the first Monday in March, for the trial of criminal and civil cases; eleventh Monday after the first Monday of March, for the trial of civil cases only; thirteenth Monday after the first Monday of March, for the trial of criminal and civil cases; sixteenth Monday after the first Monday of March, for the trial of civil cases only; eighth Monday before the first Monday of September, for the trial of criminal and civil cases; first Monday before the first Monday of September, for the trial of criminal and civil cases; third Monday after the first Monday of September, for the trial of civil cases only; fifth Monday after the first Monday of September, for the trial of criminal and civil cases; sixth Monday after the first Monday of September, for the trial of civil cases only; ninth Monday after the first Monday of September, for the trial of criminal and civil cases; eleventh Monday after the first Monday of September, for the trial of civil cases only; thirteenth Monday after the first Monday of September, for the trial of criminal and civil cases.”

Terms of Forsyth
County Superior
Court.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

Effective
July 1, 1933.

SEC. 3. That this act shall be in force from and after July first, one thousand nine hundred thirty-three.

Ratified this the 6th day of April, A. D. 1933.

H.B. 1014

CHAPTER 232

AN ACT TO AMEND CHAPTER 207, PUBLIC LAWS 1927, AMENDING SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO TERMS OF COURT FOR RUTHERFORD AND POLK COUNTIES.

The General Assembly of North Carolina do enact:

Ch. 207, Public
Laws 1927, and
C. S. 1443,
amended.

Terms of Superior
Court in Ruther-
ford County.

SECTION 1. That section one of chapter two hundred and seven of the Public Laws of one thousand nine hundred and twenty-seven, amending section fourteen hundred and forty-three of the Consolidated Statutes, be and the same is hereby amended by striking out the words "fourth Monday before the first Monday in March, first Monday before the first Monday in September" in lines three, four and five of the paragraph relating to Rutherford County in said section one and inserting in lieu thereof the words "sixth Monday after the first Monday in March, third Monday after the first Monday in September."

SEC. 2. That said section one be further amended by striking out the paragraph relating to Polk County and inserting in lieu thereof the following:

Terms in Polk
County.

"Polk—Fourth Monday before the first Monday in March, first Monday before the first Monday in September, each to continue for two weeks."

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective
July 1, 1933.

SEC. 4. That this act shall be in full force and effect after July first, one thousand nine hundred and thirty-three.

Ratified this the 6th day of April, A. D. 1933.

H.B. 1021

CHAPTER 233

AN ACT TO AMEND CHAPTER 53 OF THE PUBLIC LAWS OF 1927, BEING AN ACT TO REGULATE THE MANUFACTURE AND SALE OF INSECTICIDES AND FUNGICIDES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Ch. 53, Public
Laws 1927,
amended, as to
sale of insecti-
cides or fungicides.

SECTION 1. That section eight of the Public Laws of one thousand nine hundred twenty-seven, chapter fifty-three, be amended as follows: By striking out in line three thereof the

words "any other insecticide or fungicide" and insert in lieu thereof "any poisonous insecticide or fungicide."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of April, A. D. 1933.

H.B. 1138

CHAPTER 234

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO TERMS OF SUPERIOR COURTS IN THE SIXTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina, relating to the courts of the Sixth Judicial District, be and the same is hereby repealed, and the following shall be substituted in lieu thereof:

C. S. 1443,
amended, as to
terms of Superior
Court in Sixth
Judicial District.

"*Sixth District.* The Sixth District shall be composed of the following counties and the superior courts thereof shall be held at the following times, to-wit:

"Lenoir County—Sixth Monday before the first Monday in March, to continue for one week, for the trial of criminal cases; second Monday before first Monday in March to continue for two weeks, for the trial of civil cases only; fifth Monday after first Monday in March for the trial of criminal cases or civil cases, or both, to continue for one week; tenth Monday after first Monday in March, to continue for two weeks for the trial of civil cases only; fourteenth Monday after first Monday in March, to continue for two weeks for the trial of civil cases only; sixteenth Monday after first Monday in March for the trial of criminal cases only; second Monday before first Monday in September, to continue for one week for the trial of criminal or civil cases, or both; third Monday after first Monday in September, to continue for one week for trial of civil cases only; sixth Monday after first Monday in September, for the trial of civil or criminal cases, or both, to continue for one week; ninth Monday after first Monday in September, to continue for two weeks for the trial of civil cases only; fourteenth Monday after first Monday in September, to continue for one week for the trial of criminal or civil cases, or both, and for this term of court, the Governor is

For Lenoir County.

hereby directed to appoint a judge to hold the same from among the regular or special Judges.

For Duplin
County.

"Duplin County—Eighth Monday before first Monday in March, to continue for two weeks, for the trial of civil cases only; fifth Monday before first Monday in March, to continue for one week, for the trial of criminal cases; first Monday after first Monday in March, to continue for two weeks, for the trial of civil cases only; twelfth Monday after first Monday in March, to continue for two weeks, the first week of which shall be for the trial of criminal cases or civil cases, or both, and the second week for the trial of civil cases exclusively; sixth Monday before the first Monday in September, to continue for one week, for the trial of criminal cases only; first Monday before first Monday in September, to continue for two weeks, for the trial of civil cases only; fourth Monday after first Monday in September, to continue for one week, for the trial of criminal cases; thirteenth Monday after first Monday in September, to continue for two weeks, the first week of which shall be for the trial of criminal or civil cases, or both, and the second week for trial of civil cases exclusively.

"At criminal terms of the superior court in the County of Duplin, uncontested divorce cases may be tried and the court may make any order, judgment, or decree respecting the confirmation of judicial sales.

For Onslow
County.

"Onslow County—First Monday in March, to continue for one week, for the trial of criminal cases, or civil cases, or both; sixth Monday after first Monday in March, to continue for two weeks, for the trial of civil cases only; seventh Monday before first Monday in September, to continue for one week, for the trial of civil cases and jail cases, in accordance with chapter three hundred forty-one of the Public Laws of one thousand nine hundred thirty-one; fifth Monday after the first Monday in September, to continue for one week, for the trial of criminal and civil cases; eleventh Monday after the first Monday in September, to continue for two weeks, for the trial of civil cases.

For Sampson
County.

"Sampson County—Fourth Monday before first Monday in March, to continue for two weeks, the first week of which shall be for the trial of criminal or civil cases, or both, and the second week for the trial of civil cases exclusively; third Monday after first Monday in March, to continue for two weeks, for the trial of civil cases only; eighth Monday after the first Monday in March, to continue for two weeks, the first week of which shall be for the trial of criminal or civil cases, or both, and the second week for the trial of civil cases exclusively; fourth Monday before the first Monday in

September, to continue for two weeks, the first week of which shall be for the trial of criminal or civil cases, or both, and the second week for the trial of civil cases exclusively; first Monday after first Monday in September, to continue for two weeks, for the trial of civil cases only; seventh Monday after first Monday in September, to continue for two weeks, the first week of which shall be for the trial of civil cases or criminal cases, or both, and the second week for the trial of civil cases exclusively."

SEC. 2. At criminal terms of Superior Court in the Sixth Judicial District, civil actions which do not require a jury may be heard by consent; and at criminal terms in the County of Lenoir uncontested divorce cases may be tried by the court and a jury in all respects as at civil terms, and any order, judgment or decree may be entered in a civil action not requiring a jury trial.

Certain civil actions may be heard at criminal terms.

SEC. 3. That all laws and clauses of laws in conflict with this act, except chapter three hundred forty-one of the Public Laws of one thousand nine hundred thirty-one, to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 4. This act shall be in force from and after the first day of July, one thousand nine hundred and thirty-three.

Effective July 1, 1933.

Ratified, this the 6th day of April, A. D. 1933.

H.B. 1179

CHAPTER 235

AN ACT TO PREVENT THE INTRODUCTION AND PLANTING IN ANY OF THE WATERS OF THE STATE OF NORTH CAROLINA WHAT IS KNOWN AS JAPANESE, PORTUGUESE OR MONGOLIAN OYSTERS.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for any person, persons, firm or corporation to plant, store, distribute or in any way deposit the Japanese, Portuguese or Mongolian oysters in any of the waters of North Carolina.

Planting of certain kinds of oysters in State prohibited.

SEC. 2. Any person, persons, firm or corporation violating or attempting to violate this act shall be guilty of a felony, and, upon conviction, shall be fined not less than one thousand (\$1,000.00) dollars or imprisoned not less than one (1) year, or both, in the discretion of the court.

Violation made felony.

Punishment.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of April, A. D. 1933.

H.B. 83

CHAPTER 236

AN ACT TO AMEND CHAPTER 351 OF THE PUBLIC LAWS OF 1931 RELATING TO NON-RESIDENT FISHING LICENSE.

The General Assembly of North Carolina do enact:

Ch. 351, Public
Laws 1931,
amended.

SECTION 1. That section one of chapter three hundred and fifty-one of the Public Laws of one thousand nine hundred and thirty-one be, and the same is hereby amended by adding at the end thereof, the following:

Fishing licenses
for non-residents.

"*Provided* that any non-resident of the State desiring to fish for one day or more in the waters of the State of North Carolina may do so upon payment to the Clerk of the Court or Game Warden of the county in which the non-resident desires to fish the sum of sixty cents (60¢) for each day, the sum of ten cents (10¢) of said sum to go to the selling agent of said license or permit, and upon the payment of said sum of sixty cents (60¢) the Clerk of the Court or Game Warden shall issue a permit allowing said non-resident to fish."

Application of
fees for.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1933.

H.B. 233

CHAPTER 237

AN ACT TO AMEND CHAPTER 53 OF THE PUBLIC LAWS OF 1931 RELATING TO THE FEES OF THE CLERK OF THE COURT OF MITCHELL COUNTY AND THE SALARY OF THE SHERIFF AND TREASURER-TAX COLLECTOR OF SAID COUNTY.

The General Assembly of North Carolina do enact:

Ch. 53, Public
Laws 1931,
amended, as to
fees of Mitchell
County Clerk
Superior Court.

SECTION 1. That section one of chapter fifty-three of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the second paragraph of said section.

Salary of
Treasurer-Tax
Collector.

SEC. 2. That section two of chapter fifty-three of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the words and figures "fifteen hundred (\$1,500)" in line fifteen of said section and inserting in lieu thereof the words and figures "twelve hundred (\$1200)," the same being the salary of the Treasurer-Tax Collector of said county, which said office is hereby

abolished at the expiration of the term of office of the present Treasurer-Tax Collector, December one, one thousand nine hundred and thirty-four. Abolition of office.

SEC. 3. That section six of chapter fifty-three of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the words and figures "Three thousand (\$3,000)" in line five of said section and inserting in lieu thereof the words and figures "two thousand (\$2,000)." From and after the first Monday in December, one thousand nine hundred and thirty-four, the sheriff of Mitchell County shall act as tax collector and treasurer of said county. He shall be in charge of and be responsible for the collection of the taxes of said county for which service as Treasurer-Tax Collector he shall receive no extra compensation. He shall give a good and sufficient bond in some surety company, to be approved by the Board of Commissioners, the premium on said bond to be paid by the county, and he shall be subject to such rules and regulations as are now provided by law governing the collection of taxes. Salary of Sheriff.

Sheriff to collect taxes and act as treasurer.

Bond.

SEC. 4. That section eight of chapter fifty-three of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the words "including such fees as are provided in chapter fifty-six, Public Laws of one thousand nine hundred and twenty-nine" in lines six, seven and eight of said section, it being the intent and purpose of this act to repeal chapter fifty-six of the Public Laws of one thousand nine hundred and twenty-nine and restore the fees allowed the sheriff of Mitchell County prior to the enactment of said act. Fees of Sheriff.

Ch. 56, Public Laws 1929, repealed.

SEC. 5. That it shall be unlawful for the County Commissioners of Mitchell County to pay to the auditor or county accountant of said county a salary of more than twelve hundred (\$1200) dollars per annum. Salary of Auditor.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1933.

H.B. 760

CHAPTER 238

AN ACT TO REGULATE THE SALE OF CERTAIN ASSETS OF DEFUNCT BANKS.

The General Assembly of North Carolina do enact:

Sale by Commissioner of Banks of corporate stocks in banks being liquidated.

Advertisement.

Readvertisement if first sale fails to bring fair price.

Listed stocks excepted.

Conflicting laws repealed.

SECTION 1. That the Banking Commission, when liquidating any defunct bank or trust company, having among its assets stock in resident corporations, joint stock companies or limited partnerships, shall sell such stock at public auction at the courthouse door of the county wherein such bank or trust company was doing business, after first advertising the stock for sale at the courthouse door and in some newspaper, if published, in said county for a period of four successive weeks next preceding the sale thereof: *Provided*, that if, in the opinion of the Commissioner of Banks, the said stock fails to bring a fair and reasonable price at such sale, he shall not recommend the confirmation of such sale to the court but within ten days from the date of sale shall by written notice to the purchaser reject the bid and shall cause the stock to be re-advertised for sale for a period of two weeks next preceding the date of sale, as hereinbefore provided, and he may continue to re-advertise and offer for sale such stock in the aforesaid manner until the same shall bring a fair and reasonable price: *Provided, however*, that this act shall not apply to stocks and bonds listed on New York Stock Exchange or any other stock exchange.

SEC. 2. That all laws and clauses of laws in conflict herewith be and the same are hereby repealed.

SEC. 3. That this act shall be and remain in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1933.

H.B. 918

CHAPTER 239

AN ACT TO AMEND SECTION 220(E) CONSOLIDATED STATUTES OF NINETEEN HUNDRED AND NINETEEN, VOLUME THREE, AS AMENDED, AND TO LIMIT THE POWERS OF THE COMMISSIONER OF BANKS.

The General Assembly of North Carolina do enact:

C. S. 220, amended.

SECTION 1. Section 220(e), Consolidated Statutes of nineteen hundred and nineteen, Volume three as amended, be amended by changing the period at the end thereof to a colon, and adding the following: "*Provided further*, that the

power granted to the Commissioner of Banks in this section shall not be exercised by him on and after the first day of January, one thousand nine hundred and thirty-four, except in the following instances and manner: Where an excessive loan is paid, one-half of the excess during the year one thousand nine hundred and thirty-four and the balance of the excess during the year one thousand nine hundred and thirty-five, the Commissioner of Banks shall have authority to permit the bank to carry such excessive loan. The Commissioner of Banks may approve the carrying of an excessive loan for not more than one hundred and twenty days when such excessive loan is amply secured."

Power of Commissioner of Banks over excessive bank loans.

Permission to carry.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1933.

H.B. 940

CHAPTER 240

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES FIXING THE TERMS OF COURT IN THE SEVERAL COUNTIES—THIS BILL RELATING ONLY TO THE TERMS OF COURT IN STANLY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina be amended as follows: In the division relating to the thirteenth district, strike out the entire section referring to Stanly County and insert in lieu thereof the following: The terms of the Superior Court for Stanly County shall be held as follows:

C. S. 1443, amended.

Fourth Monday before the first Monday in March to continue for two weeks, for civil cases only; fourth Monday after the first Monday in March; tenth Monday after the first Monday in March, for civil cases only; eighth Monday before the first Monday in September; first Monday in September to continue for two weeks, for civil cases only; fifth Monday after the first Monday in September, for civil cases only; eleventh Monday after the first Monday in September.

Terms of Stanly County Superior Court.

Each of the terms set for the trial of criminal cases shall also be the return term for such civil process as may be returnable at term; and for the hearing of motions in civil

Civil matters that may be heard at criminal terms.

actions; and for the trial of civil cases requiring a jury where issues are drawn by consent of the parties thereto; and for the trial of actions for divorce and other actions in which no answer has been filed when the time for filing the answer has expired.

Assignment of
Judges.

SEC. 2. That the Governor shall assign an emergency, or any other judge, to hold any of the terms of the Superior Court for Stanly County when the Judge regularly holding the courts in said district for any cause is unable to hold any of said terms.

Conflicting laws
repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Effective
July 1, 1933.

SEC. 4. This act shall be in force from and after July first, one thousand nine hundred and thirty-three.

Ratified this the 7th day of April, A. D. 1933.

H.B. 1010

CHAPTER 241

AN ACT TO AUTHORIZE THE STATE HIGHWAY COMMISSION TO PROVIDE FOR TOLLS OVER AND TO GIVE APPROPRIATE HIGHWAY NUMBER TO THE PROPOSED CAPE LOOKOUT BRIDGE AND HIGHWAY.

Preamble:
Proposed develop-
ment of Cape
Lookout territory.

Whereas, for many years there has been agitation in the State of North Carolina for the making accessible to the public generally, both of this State and the country as a whole, Cape Lookout and its environs, in order that opportunity might be had for utilizing the great natural advantages afforded for its development as a commercial and recreational center; and

Need of roads
and bridges.

Whereas, in order that such accessibility may be had it is necessary that there be constructed a system of causeways, roads and bridges connecting the mainland with Har-ker's Island, Core Banks and Cape Lookout; and

Whereas, the undertaking of said construction at the present time would give employment to many people and in that respect partially relieve the unemployment situation now generally prevailing; and

Whereas, Cape Lookout Highways, Incorporated, has agreed to build and/or otherwise construct such system of causeways, roads and bridges: *Now, therefore*,

The General Assembly of North Carolina do enact:

State Highway
Commission may
provide schedule
of tolls.

SECTION 1. That the State Highway Commission is expressly authorized and directed, in accordance with the provisions of section one, chapter eighty-six, of the Public Laws

of Extra-Session one thousand nine hundred and twenty-one, to provide a schedule of toll charges for different classes of vehicles and for pedestrians and others using the system of causeways and roads and bridges now proposed to be constructed as soon as the same are ready for traffic, leading from the mainland near Beaufort by way of Harker's Island and down the Core Banks to Cape Lookout. The said schedule of rates shall take into consideration the construction cost and maintenance of said causeway, roads and bridges, and a fair return on the investment made therein.

Considerations for.

SEC. 2. That the State Highway Commission is hereby expressly authorized to grant to the Cape Lookout Highways, Incorporated, a permit for the building of said causeways, roads, and bridges, if, in the opinion of the State Highway Commission, the plans of said construction are deemed reasonably adequate for the purpose proposed.

Permit for construction.

SEC. 3. That upon the completion of said causeways, roads, and bridges in a manner satisfactory to the State Highway Commission, and upon condition that the said causeways, roads, and bridges be maintained in a satisfactory condition without expense to the State Highway Commission, the State Highway Commission is hereby authorized and empowered to designate such causeways, roads, and bridges as an extension of the State Highway System and give it an appropriate number and show it upon the published maps of the State Highway Commission.

Designation of number on official maps.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1933.

H.B. 1210

CHAPTER 242

AN ACT TO AMEND THE MACHINERY ACT OF 1933, IT BEING H. B. NO. 914, AND ENTITLED "AN ACT TO PROVIDE FOR THE LISTING AND VALUING OF ALL PROPERTY REAL, PERSONAL, AND MIXED AT ITS TRUE VALUE IN MONEY."

The General Assembly of North Carolina do enact:

SECTION 1. That Section 400 of Article 4 of Sub-Section 1 of the Machinery Act of 1933 being entitled "An Act to provide for the listing and valuing of all property real, personal, and mixed at its true value in money," be and the same is hereby amended by striking out the word "Martin" in line

H. B. No. 914,
Public Laws 1933,
"Machinery Act,"
amended.

Re-assessment of
lands in Martin
County.

Conflicting laws
repealed.

3, page 14 of said Act and by striking out the word "Martin" at all other places where it appears in said Section.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect after its ratification.

Ratified this the 7th day of April, A. D. 1933.

S.B. 234

CHAPTER 243

AN ACT TO AMEND CONSOLIDATED STATUTES WITH REFERENCE TO RESTORATION TO CITIZENSHIP.

The General Assembly of North Carolina do enact:

C. S. 386,
amended.

SECTION 1. That Section 386 Chapter Eleven Consolidated Statutes of North Carolina be and the same is hereby amended as follows:

Restoration to
citizenship of
felons after
two years from
discharge.

By striking out the words "at any time after the expiration of four years from the date of conviction" and inserting in lieu thereof "at any time after the expiration of two years from the date of discharge of the petitioner."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

S.B. 275

CHAPTER 244

AN ACT MORE CLEARLY TO DEFINE THE DUTIES OF THE COMMISSIONER OF LABOR.

The General Assembly of North Carolina do enact:

Ch. 312, Public
Laws 1931,
amended.

SECTION 1. That Section 6 of Chapter 312, Public Laws of 1931, be and the same is hereby amended by adding after sub-section (b) the following:

Visitorial and
judicial powers
of Commissioner
of Labor as to
institutions and
industries.

SEC. 2. The Commissioner of Labor shall have power to take and preserve testimony, examine witnesses, administer oaths, and under proper restriction enter any public institution of the State, any factory, store, workshop, laundry, public eating-house or mine, and interrogate any person employed therein or connected therewith, or the proper officer of a corporation, or file a written or printed list of interrogatories and require full and complete answers to the same, to be returned under oath within thirty days of the receipt of said list of questions.

Enforcement of
inspection laws.

SEC. 3. He shall secure the enforcement of all laws relating to the inspection of factories, mercantile establishments, mills, workshops, public eating-places, and commercial institutions in

the State and to aid him in the work shall have power to appoint factory inspectors and other assistants. The duties of such inspectors and other assistants shall be prescribed by the Commissioner of Labor.

Inspectors and assistants.

SEC. 4. The Commissioner of Labor, his assistants and factory inspectors, shall visit and inspect at reasonable hours, as often as practicable, the factories, mercantile establishments, mills, workshops, public eating-places, and commercial institutions in the State, where goods, wares, or merchandise are manufactured, purchased, or sold, at wholesale or retail.

Visitation and inspection.

SEC. 5. It shall be the duty of the Commissioner of Labor to enforce the provisions of this chapter, and to prosecute all violations of laws relating to the inspection of factories, mercantile establishments, mills, workshops, public eating-houses, and commercial institutions in this State before any justice of the peace or court of competent jurisdiction.

Prosecution of violations of inspection laws.

SEC. 6. It shall be the duty of every employer to keep posted in a conspicuous place in every room where five or more persons are employed printed notice stating the provisions of the law relative to the employment of adult persons and children and the regulation of hours and working conditions. The Commissioner of Labor shall furnish the printed form of such notice upon request.

Employers to post notice of labor laws.

Form for.

SEC. 7. It shall be the duty of the Solicitor of the proper district or the prosecuting attorney of any city or county court, upon the request of the Commissioner of Labor, or any of his assistants or deputies, to prosecute any violation of law, which is made the duty of the said Commissioner of Labor to enforce.

Duties of Solicitors as to enforcement of labor laws.

SEC. 8. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

Ratified this the 10th day of April, A. D. 1933.

H.B. 660

CHAPTER 245

AN ACT TO REQUIRE THE FEES FOR WHICH A COUNTY IS LIABLE UNDER ARTICLE 5, CHAPTER 23, CONSOLIDATED STATUTES, TO BE APPLIED UPON THE PAYMENT OF TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That whenever a bill of costs in a criminal action is presented to any Board of County Commissioners in any county of the State for payment, as provided in Chapter 23, Article 5, of the Consolidated Statutes, and the said bill is ordered to be paid by the said County Commissioners, it

Sums due by counties in bills of costs in criminal actions credited on taxes due by payee, if any.

shall be the duty of the Clerk of said Board, before issuing any orders for payment of the sum set out in said bill, to ascertain whether any person to whom any amount is due on said bill of costs, is indebted to the county for taxes, and if said person to whom said order is payable is so indebted, the order shall state in its face, "Payable only on taxes dueCounty," and upon presentation of such order to the sheriff or tax collector, said sheriff or tax collector shall give said taxpayer credit for the sum designated in said order, and the said sheriff or tax collector shall be entitled to receive credit for said sum so paid in his settlement for taxes.

Unlawful to pay such monies to persons indebted for taxes.

SEC. 2. That it shall be unlawful for any Board of County Commissioners to pay to any person who is indebted to the county for taxes any money payable out of the revenues of the county on account of costs in a criminal case, which is payable by the county, except as provided in section one above.

Secretary of State to distribute copies of Act to counties.

SEC. 3. That upon the ratification of this act the Secretary of State is hereby authorized and directed to forward to the Clerk of the Board of County Commissioners of each of the several counties of the State a copy of this bill.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 707

CHAPTER 246

AN ACT TO AMEND SECTION 3401, CONSOLIDATED STATUTES OF NORTH CAROLINA, AND SECTION 3411(x), VOLUME III, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO AWARDS FOR SEIZURE OF STILLs SO AS TO EXEMPT MOORE COUNTY FROM THE PROVISIONS OF SAID SECTIONS. (APPLIES ALSO TO LENOIR COUNTY.)

The General Assembly of North Carolina do enact:

C. S. 3401, amended, prohibiting Moore and Lenoir Counties from paying still rewards.

SECTION 1. That section 3401 of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding after the period following the last word in the last line of said section the following: "*Provided*, that the provisions of this section shall not apply to Moore and Lenoir Counties."

C. S. 3411(x), likewise amended.

SEC. 2. That section 3411(x) Volume III of the Consolidated Statutes of North Carolina be and the same is hereby amended, by adding after the period in the last line of said section the following: "*Provided, further*, that the provisions of this section shall not apply to Moore and Lenoir Counties."

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 937

CHAPTER 247

AN ACT TO AMEND CHAPTER 428, PUBLIC LAWS OF 1931, ABOLISHING PENALTIES IN PAYMENT OF TAXES IN PAMLICO COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section eight hundred five of Chapter four hundred twenty-eight of the Public Laws of one thousand nine hundred and thirty-one be amended by striking out paragraphs (4), (5), (6), and (7) in so far as the same applies to Pamlico County, it being the intent and purpose of this act to abolish penalties in payment of taxes for the year one thousand nine hundred and thirty-two and previous years thereto, in said County. Ch. 428, Public Laws 1931, amended, abolishing tax penalties in Pamlico County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1015

CHAPTER 248

AN ACT TO AMEND SECTION 473 OF THE CONSOLIDATED STATUTES IN REGARD TO ADDITIONAL JURORS FROM OTHER COUNTIES INSTEAD OF REMOVAL. (NOT APPLICABLE TO ASHE COUNTY AND DURHAM COUNTY).

The General Assembly of North Carolina do enact:

SECTION 1. That section four hundred seventy-three of the Consolidated Statutes, as amended by the Public Laws of one thousand nine hundred thirty-one, chapter three hundred and eight, be amended by adding at the end of said section the following: C. S. 473 and ch. 308, Public Laws 1931, amended.

"Provided, that when the judge shall determine that it is necessary to have a special venire drawn from an adjoining county, instead of directing the jurors to appear at the courthouse in the county where the trial is pending, he may order Special venires drawn in resident counties to save mileage allowance.

them to appear at the courthouse of their own county and in lieu of their receiving mileage in going from their own county to the county in which the trial is held, it shall be optional with the county where the trial is held to provide transportation to said jurors from their own county seat to the place of trial and return instead of paying mileage to the jurors in going from their county seat to the place of trial. That this act shall not apply to Ashe County and Durham County."

Counties excepted.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1026

CHAPTER 249

AN ACT TO AMEND SECTION 4201 OF THE CONSOLIDATED STATUTES PRESCRIBING PUNISHMENT FOR MANSLAUGHTER.

The General Assembly of North Carolina do enact:

C. S. 4201,
amended, as to
punishment for
involuntary
manslaughter.

SECTION 1. That section four thousand two hundred and one of the Consolidated Statutes be and the same is hereby amended by adding a sentence to said section as follows: "Provided, however, that in cases of involuntary manslaughter, the punishment shall be in the discretion of the court, and the defendant may be fined or imprisoned, or both."

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1031

CHAPTER 250

AN ACT TO AMEND CHAPTERS 84 AND 424, PUBLIC LAWS 1931, AND SECTION 1443 OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT FOR AVERY, WATAUGA, MITCHELL AND ALEXANDER COUNTIES.

The General Assembly of North Carolina do enact:

Ch. 84, Public
Laws 1931,
amended, as to
terms of Avery
County Superior
Court.

SECTION 1. That section one of chapter eighty-four of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the word "Seventh" after the word "Avery" in the second paragraph of said section and inserting in lieu thereof the word "Fifth."

SEC. 2. That section two of chapter four hundred and twenty-four of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the word "Fifth" after the word "Watauga" in the second paragraph of said section and inserting in lieu thereof the word "Seventh."

Ch. 424, Public Laws 1931, amended, as to terms of Watauga County Superior Court.

SEC. 3. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by striking out the word "Fifth" in the first line of the paragraph relating to Mitchell County and inserting in lieu thereof the word "Third."

C. S. 1443, amended, as to terms of Mitchell County Superior Court.

SEC. 4. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by striking out the paragraph relating to Alexander County and inserting in lieu thereof the following:

Again amended, as to terms of Alexander County Superior Court.

"Alexander—Second Monday before the first Monday in March; first Monday in September, to continue for two weeks."

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 6. That this act shall be in full force and effect from and after July first, one thousand nine hundred and thirty-three.

Effective July 1, 1933.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1052

CHAPTER 251

AN ACT TO AMEND SECTION 1526 OF CONSOLIDATED STATUTES RELATING TO LIABILITY OF SURETIES ON BONDS TO STAY EXECUTION.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1526 of Consolidated Statutes be, and the same is hereby, amended by adding at the end of said Section the following sentence:

C. S. 1526, amended.

"And in the event that said defendant shall prior to entry of the final judgment be adjudicated a bankrupt, then and in that event, the surety or sureties on said bond shall remain bound as if they were co-debtors with the defendant and the plaintiff may continue the prosecution of the action against said sureties, as if they were co-defendants in the cause."

Liabilities of sureties on bonds to stay execution when defendant becomes a bankrupt.

SEC. 2. That all laws and clauses of laws in conflict with said amendment are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1078

CHAPTER 252

AN ACT AMENDING THE ACT PROVIDING FOR THE EXTENSION OF SPECIAL ASSESSMENTS.

The General Assembly of North Carolina do enact:

Ch. 249, Public Laws 1931, amended, extending time for allowing extensions on special assessments.

SECTION 1. That Chapter 249, Public Laws of 1931, be and the same is hereby amended by striking from the second line thereof the words "One Thousand Nine Hundred and Thirty-three" and inserting in lieu thereof the words "One Thousand Nine Hundred and Thirty-five."

SEC. 2. This act shall take effect and be in force from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1081

CHAPTER 253

AN ACT TO CLARIFY AND MAKE CERTAIN THE PROVISIONS OF REGULATION 119 OF THE DEPARTMENT OF CONSERVATION AND DEVELOPMENT AND TO PREVENT THE USE OF HAUL OR DRAG NETS IN THE WATERS OF NEW RIVER IN ONSLOW COUNTY.

Preamble: Ban on use of haul nets and seines in New River, Onslow County.

Whereas, the Department of Conservation and Development at its meeting held in Morehead City in July, one thousand nine hundred and thirty-two, passed regulation one hundred and nineteen which was intended to prevent the use of haul nets or seines in the waters of New River in Onslow County; and *whereas*, there has been some doubt about the construction of said regulation and some attempts to evade the provisions of said regulation; *Now, Therefore*,

The General Assembly of North Carolina do enact:

Use of, declared unlawful.

SECTION 1. It shall be unlawful to haul or drag seines or nets of any size, length or description by any means whatsoever within the waters of New River and its tributaries in Onslow County: *Provided*, that this act shall not be construed to prevent the transportation of seines or nets by boat: *Provided further*, that this act shall not apply to shrimp seines not over one hundred and fifty yards in length

Transportation of, allowed.

Shrimp seines excepted.

operated exclusively by hand and for the purpose of catching shrimp only as now provided by law or regulation.

SEC. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor and upon conviction shall be fined or imprisoned in the discretion of the court.

Violation made
misdemeanor.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1106

CHAPTER 254

AN ACT TO AMEND SECTION 2751 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, GIVING THE STATE INSURANCE DEPARTMENT DISCRETIONARY POWERS WITH RESPECT TO PARAPET WALLS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 2751 of the Consolidated Statutes of North Carolina be, and it is hereby amended by adding a new section number 2751 (a) to read:

C. S. 2751,
amended, as to
power of Insurance
Commissioner over
construction of
parapet walls in
Durham County.

That upon written application, approved by the Local Building Inspector, the Insurance Commissioner of North Carolina may, if it is deemed advisable, allow the exterior wall, but not party walls, in business buildings to be built to the level of the roof deck without requiring a parapet wall. *Provided* such buildings are not located in the Fire District.

SEC. 2. That this act shall apply only to Durham County.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1183

CHAPTER 255

AN ACT TO PROVIDE FOR, APPROVE, AND VALIDATE TAX LISTING DURING THE MONTH OF APRIL, ONE THOUSAND NINE HUNDRED THIRTY-THREE.

Whereas, the Machinery Act of one thousand nine hundred thirty-three provides that tax listing in the several counties shall begin in the month of May;

Preamble: Tax
listing in some
counties begun
in April.

And whereas, in many counties, boards of county commissioners have authorized such tax listing during the month of

April, and the work of such tax listing has already been begun under such authorization, *now therefore*,

The General Assembly of North Carolina do enact:

April listing
and revaluation
validated.

SECTION 1. That all boards of county commissioners who desire to do so may begin, proceed with and continue revaluation and tax listing during the month of April, one thousand nine hundred thirty-three, in the same way and manner as provided in said Machinery Act of one thousand nine hundred thirty-three for such tax listing, as beginning in the month of May, one thousand nine hundred thirty-three. The provisions of this act shall not apply to Yancey and Mecklenburg Counties.

Counties excepted.

Proceedings and
acts as to April
listing validated.

SEC. 2. That all actions and proceedings taken and had by any board of county commissioners, authorizing and directing the revaluation and tax listing during the month of April, one thousand nine hundred thirty-three, and all actions and proceedings of all supervisors of taxation, tax listers, assessors, and other local officials in the work of tax listing during the month of April, one thousand nine hundred thirty-three, are hereby approved, confirmed and validated.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 15

CHAPTER 256

AN ACT TO REPEAL CHAPTER 129 OF THE PUBLIC LAWS OF 1921, BEING "AN ACT REGULATING THE ISSUANCE OF LICENSE TO MARRY AND PROVIDING FOR THE PHYSICAL EXAMINATION OF APPLICANTS."

The General Assembly of North Carolina do enact:

Ch. 129, Public
Laws 1921,
repealed.

SECTION 1. That the Register of Deeds of the several counties of the State shall require, before issuing a marriage license, that the groom shall file with him an affidavit setting forth that he does not have active Tuberculosis or any Venereal disease, and has not had either of said diseases for a period of two years prior thereto. The affidavit must be signed by the maker and sworn to before the Register of Deeds or any other person authorized to administer oaths; *provided, however*, that when the affidavit is made before the Register of Deeds, he shall not make any charge therefor.

Affidavit of
groom as to
physical condition
when applying for
marriage license.

The applicant, in lieu of making affidavit as herein set out, may file a certificate of health as provided by law before a passage of this act.

Certificate of health may displace.

SEC. 2. That upon the applicant complying with either of the provisions of the foregoing section the Register of Deeds may issue a license to marry, *provided* the contracting parties are otherwise qualified to marry according to law, *provided further*, that the bride shall not be required to stand a physical examination.

No physical examination for bride.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

S.B. 381

CHAPTER 257

AN ACT TO PROVIDE FOR FUNDING AND REFUNDING OF DEBTS OF LOCAL UNITS OF GOVERNMENT OTHER THAN COUNTIES, CITIES AND TOWNS.

The General Assembly of North Carolina do enact:

SECTION 1. Any unit other than a county, city or town may issue bonds as provided in this act for the purpose of funding or refunding any or all of its matured or unmatured notes or bonds, or the interest accrued thereon, *provided* the indebtedness evidenced by said notes or bonds was incurred before July 1, 1933. The word unit as here used means a township, school district, school taxing district, road district, drainage district, sanitary district, water district, or other district, political sub-division or local governmental agency. The notes and bonds hereby authorized to be funded or refunded include notes and bonds issued in the name of a county, but payable from taxes levied in a township, school district or other unit embracing only a part of the territory of the county.

Local units, other than counties, cities and towns, authorized to fund outstanding debts.

"Unit" defined.

SEC. 2. Bonds issued pursuant to this act shall be issued in accordance with the provisions of the County Finance Act, as amended, relating to the issuance of funding and refunding bonds under that act, except in the following respects, viz.:

General law applicable.

Exceptions:

(a). They shall be issued in the name of the obligor named in the obligations to be funded or refunded;

In name of obligor.

(b). They shall be issued by or on behalf of the unit by the same board or body which issued the obligations to be funded or refunded, or its successor, or, if said board or body is no longer in existence, by the board of county commissioners or other governing body of the county in which the unit, or the major portion of the unit, is situated;

Same body issuing obligations to be funded.

No filing of debt statement.

(c). It shall not be necessary to include in the order or resolution authorizing the bonds, or in the notice required to be published prior to final passage of the order or resolution, any statement concerning the filing of a debt statement, or the contents thereof; and, as applied to said bonds, sections 9, 13, 14, 15, 16, and 17, of the County Finance Act, as amended, shall be read and understood as if they contained no requirements in respect to such matters;

Maturity.

(d). The bonds shall mature at such time or times, not later than forty years after their date, as may be fixed or provided for in the resolutions under which they are issued;

Exchange for debts funded.

(e). The bonds shall be issued in exchange for the obligations to be funded or refunded thereby, and the aggregate principal amount of the bonds shall not exceed the aggregate amount of unpaid principal and accrued interest of the obligations for which they are exchanged.

Taxes to pay new obligations authorized.

SEC. 3. That taxes for the payment of the principal and interest of bonds issued pursuant to this act shall be levied by the board or body authorized by existing law to levy taxes for the payment of the obligations funded or refunded by said bonds, and shall be levied only in the territory subject to taxation for the payment of the obligations so funded or refunded.

County Finance Act applicable.

SEC. 4. Except where they are inconsistent with the provisions of this act, all of the provisions of the County Finance Act, as amended, applicable to bonds issued under that act for the funding or refunding of indebtedness incurred before July 1, 1933, shall be applicable to bonds issued under this act. For the purpose of applying the provisions of said act to bonds issued under this act, the following words and phrases in said act shall be deemed to have the following meanings when applied to said bonds, viz.: "Governing body" means the board or body authorized by this act to issue bonds, except the words "governing body" in Section 41 of the County Finance Act, where said words mean the board or body authorized by this act to levy taxes; "county" means the unit by or on behalf of which the bonds are to be issued under this act; "published" means published in a newspaper published in a county in which such unit is situated, if there be such a newspaper, but otherwise means posted at the courthouse door of said county and at least three other public places; "Clerk of Board of Commissioners" means the clerk or secretary of the board or body authorized by this act to issue bonds; "this act" means this act.

Context changed to conform to this Act.

Conflicting laws repealed.

SEC. 5. That all laws and clauses of laws in conflict with provisions of this act shall be and the same are hereby repealed.

SEC. 6. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.

S.B. 382

CHAPTER 258

AN ACT TO AMEND CHAPTER SIXTY OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE AS AMENDED AND TO AMEND CHAPTER FOUR HUNDRED EIGHTEEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE RELATING TO PROVISIONS IN FUNDING AND REFUNDING BONDS.

The General Assembly of North Carolina do enact:

SECTION 1. Section 17 of the Local Government Act is hereby amended by striking out the words "face amount of such indebtedness, collecting accrued interest upon such bonds or notes so exchanged," and inserting in lieu thereof the words "amount of such indebtedness, and make such adjustment of accrued interest as may be requested by said board or body."

Ch. 60, Public Laws 1931, Local Government Act, amended, as to funding bonds.

SEC. 2. Section 75-A of the Local Government Act, as amended, is hereby amended by striking out the words "issued pursuant to the County Finance Act or the Municipal Finance Act, as amended," and by inserting in lieu thereof the words "of a unit," and also by striking out the words "county or municipality" wherever they occur in said section, and inserting in lieu thereof the word "unit," and by striking out the words "as the case may be."

Again amended.

SEC. 3. Section 1 of Chapter 418 of the Public Laws of 1931, is hereby amended by inserting the words "or a majority in amount of the holders" immediately after the word "holders," and also by adding at the end of said section the following: "The negotiability of such bonds or notes shall not be affected by the adoption of such provision or by the recital thereof in the bonds or notes."

Ch. 418, Public Laws 1931, likewise amended.

SEC. 4. The Local Government Act, as amended, is hereby amended by inserting two new sections immediately after Section 75-C of said Act, which new sections shall be numbered 75-D and 75-E, respectively, and shall read as follows:

Local Government Act again amended.

"Sec. 75-D. The board or body authorized to issue funding and refunding bonds of a unit is hereby invested with all powers necessary for the execution and fulfillment of any plan or agreement for the settlement, adjustment, funding, or refunding of the indebtedness of the unit, not inconsistent

Adjustment of indebtedness of units when refunding.

with general laws relating to the issuance of funding and refunding bonds.

Provisions in
bond resolutions
set out.

“Sec. 75-E. In any ordinance, order or resolution authorizing or providing for the issuance of bonds or notes of a unit for the purpose of refunding, funding or renewing indebtedness incurred before July 1, 1933, it shall be lawful to incorporate any or all of the following provisions, which shall have the force of contract between the unit and the holders of said bonds or notes, and every board or body authorized to issue such bonds or notes or to levy taxes for their payment shall have power to do all things necessary or convenient for the purpose of carrying out such provisions, viz.:

Purchase of
bonds and notes
below par.

(a). Provisions for the creation of a special fund or funds to be used for the purchase of said bonds or notes at market prices less than par and accrued interest, or for the payment of the bonds or notes at par and accrued interest at or before maturity. All bonds or notes so purchased or paid shall be cancelled and shall not be reissued.

Taxes for
retirement.

(b). Provisions for levying a tax annually or otherwise for the payment of the principal of the bonds or notes or for the said retirement fund.

Pledging taxes or
other revenues.

(c). Provisions pledging any taxes, special assessments, or other revenues or moneys of the unit to the payment of said bonds or notes or to said retirement fund.

Equal security of
all outstanding
obligations.

(d). Provisions whereby, so long as any of said bonds or notes are outstanding, the unit will not pledge any particular revenues or moneys, except special property taxes, without securing such bonds or notes equally and ratably with the other obligations to be secured by such pledge.

Revolving fund.

(e). Provisions whereby any special fund aforesaid may be a revolving fund, and used temporarily for other purposes, and thereafter replenished, upon such terms and conditions as may be set forth in said ordinance, resolution or order.

Custody of
special funds.

(f). Provisions for the custody of any such special fund by a bank or trust company in this or any other state or by the State Treasurer.

Allocation to
special funds.

(g). Provisions for the allocation and payment daily or periodically of moneys payable to any of said special funds.

Arbitration of
disputes.

(h). Provisions for the determination by arbitration of any question arising under any of the foregoing provisions.”

Approval of
Local Government
Commission
necessary.

No such provisions shall become effective without the approval of the Local Government Commission, or under the provision of an act passed at this session of the General Assembly to provide a method for the Readjustment of the Indebtedness of Counties and Municipalities with creditors and holders of securities.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 6. This act shall be in force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.

S.B. 383

CHAPTER 259

AN ACT TO ALLOW COUNTIES, MUNICIPALITIES AND OTHER GOVERNING UNITS TO FUND AND REFUND THEIR OBLIGATIONS; TO AMEND THE LOCAL GOVERNMENT ACT, BEING CHAPTER SIXTY OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE; TO AMEND THE MUNICIPAL FINANCE ACT AS AMENDED, BEING SUB-CHAPTER THREE OF CHAPTER FIFTY-SIX OF THE CONSOLIDATED STATUTES; TO AMEND THE COUNTY FINANCE ACT AS AMENDED, BEING CHAPTER EIGHTY-ONE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, AND TO AMEND CHAPTER TWO HUNDRED NINETY-FOUR OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That the Municipal Finance Act, being subchapter three of chapter fifty-six of the Consolidated Statutes, as amended, be and the same is hereby amended as follows: Municipal Finance Act, amended.

(a). Amend sections two thousand nine hundred nineteen, two thousand nine hundred thirty-seven, two thousand nine hundred thirty-eight and two thousand nine hundred forty-three by striking out the words "incurred before July first, one thousand nine hundred thirty-one" wherever the same occur in said sections, and C. S. 2919, 2937, 2938 and 2943, amended.

(b). Amend section two thousand nine hundred thirty-three by striking out the words "January first, nineteen hundred and thirty-one" and the words "the first day of January, one thousand nine hundred thirty-one" wherever they occur and substituting in lieu thereof the words "July first, one thousand nine hundred thirty-three," and C. S. 2933, amended.

(c). Amend section two thousand nine hundred thirty-seven by substituting a period for the colon before the proviso clause in sub-section two thereof and striking out all of said proviso clause to and including the word "thirty-three," and by adding at the end of said sub-section two the following: C. S. 2937, amended.

Funding bonds.

"It includes debts evidenced by bonds, bond anticipation notes, revenue anticipation notes, judgments and unpaid interest on said debts accrued to the date of the bonds issued. Bond anticipation notes evidencing debts incurred before July first, one thousand nine hundred thirty-three, may, at the option of the governing body, be retired either by means of funding bonds issued under this section or by means of bonds in anticipation of the sale of which the notes were issued. It also includes debts assumed by a municipality as well as debts created by a municipality.", and

C. S. 2938,
amended.

Description of
debt funded.

(d). Amend section two thousand nine hundred thirty-eight, sub-section 2-a, by substituting a comma for the semi-colon at the end of said sub-section and adding the following: "including, in the case of funding or refunding bonds a brief description of the indebtedness to be funded or refunded sufficient to identify such indebtedness;", and amend sub-section 2-c by substituting a colon for the semicolon at the end of said sub-section and adding the following: "Provided,

Tax statement.

in lieu of the foregoing and in the case of funding or refunding bonds, such statement with respect to an annual tax may, in the discretion of the governing body, be altered or omitted;", and (e) amend section two thousand nine hundred thirty-nine by adding at the end of said section the following:

C. S. 2939,
amended.

Separate issues
under same
ordinance.

"Separate issues of funding and/or refunding bonds may be made under authority of the same bond ordinance for the retirement of two or more different debts or classes of debts.",

C. S. 2942,
amended.

Maturities.

and (f) amend section two thousand nine hundred forty-two, sub-section 7, by substituting the word "fifty" for the word "thirty" before the word "years" and by substituting a period for the comma after the said word "years" and striking out the balance of the section, and (g) amend section two thousand nine hundred fifty-one by inserting after the word "semi-annually" and before the word "and" the following:

C. S. 2951,
amended.

C. S. 2952,
amended.

"or otherwise," and (h) amend section two thousand nine hundred fifty-two by striking out all of the section after the word "aforesaid," and by adding the following sentence:

C. S. 2959,
amended.

"This section shall not apply to funding or refunding bonds", and (i) amend section two thousand nine hundred fifty-nine by substituting a colon for the period at the end of said section and adding the following: "Provided, in the

Levying of tax
for retiring bonds.

case of funding or refunding bonds which do not mature in installments, as provided in section two thousand nine hundred fifty-two of this act, a tax for the payment of the principal of said bonds need not be levied prior to the fiscal year or years said bonds mature unless it is so provided for in an ordinance or resolution passed before the issuance of said bonds,

in which case such tax shall be levied in accordance with the provisions of such ordinance or resolution."

SEC. 2. That the County Finance Act, being Chapter eighty-one of the Public Laws of One thousand nine hundred twenty-seven, as amended, be and the same is hereby amended as follows:

Ch. 81, Public
Laws 1927,
County Finance
Act, amended.

(a) Amend section five by striking out the words "January first, one thousand nine hundred thirty-one" and "the first day of January, one thousand nine hundred thirty-one," "March eighteenth, one thousand nine hundred thirty-one" and "the eighteenth of March, one thousand nine hundred thirty-one" wherever they occur and substitute in lieu thereof the words "July first, one thousand nine hundred thirty-three," and

(b) amend section eight, sub-section (j) by substituting the word "thirty-three" for the word "thirty-one" before the word "if" and by substituting a period for the colon before the proviso clause in said sub-section and by striking out all of said proviso clause to and including the word "taxation," and by adding at the end of said sub-section (j) the following:

Funding county
obligations.

"It includes indebtedness evidenced by bonds, bond anticipation notes, revenue anticipation notes, judgments and unpaid interest on said indebtedness accrued to the date of the bonds issued. It also includes indebtedness assumed by a county as well as indebtedness created by a county. Bond anticipation notes evidencing indebtedness incurred before July first, one thousand nine hundred thirty-three, may, at the option of the governing body, be retired either by means of funding bonds issued under this sub-section or by means of bonds in anticipation of the sale of which the notes were issued.", and (c) amend section nine, sub-section

Bond anticipation
notes.

(a) by substituting a comma for a semi-colon at the end of said sub-section and adding the following: "but, in the case of funding or refunding bonds, a brief description of the indebtedness to be funded or refunded sufficient to identify such indebtedness;" and by substituting a colon for the semi-colon at the end of sub-section (c) and adding the following:

Description of
debt funded.

"provided, in lieu of the foregoing and in the case of funding or refunding bonds, such statement with respect to an annual tax may, in the discretion of the governing body, be altered or omitted," and (d) amend section nine, sub-section

Tax statement.

(4) by substituting the word "thirty-three" for the word "thirty-one," and (e) amend section eleven by striking out the words "in annual series" and amend sub-section (a) (b) of said section by substituting the word "fifty" for the word "thirty" before the word "years," and by substituting a period for the comma after the said word "years," and striking out the balance of said sub-section, and (f) amend section thirty-

Maturities.

three by striking out all of said section after the word "afore-said." and by adding the following sentence: "This section shall not apply to funding or refunding bonds.", and (g) amend section forty-one by substituting the word "thirty-three" for the word "thirty-one" in the last sentence of said section, and further amend said section forty-one by substituting a colon for the period at the end of said section and adding the following: "*Provided*, in case of funding or refunding bonds which do not mature in installments as provided in section thirty-three of this act, a tax for the payment of the principal of the said bonds need not be levied prior to the fiscal year or years said bonds mature, unless it is so provided for in an order or resolution passed before the issuance of said bonds, in which case such tax shall be levied in accordance with the provisions of such order or resolution."

Levying of
bond tax.

Other amendments.

SEC. 3. That sections forty-six, forty-eight, forty-nine, fifty, fifty-one, fifty-two, fifty-four, fifty-five, fifty-six, fifty-seven, sixty-three and sixty-four of chapter sixty, Public Laws of one thousand nine hundred thirty-one, be and the same are hereby amended to conform to the foregoing amendments set out in section one and two of this Act.

Conflicting laws
repealed.

SEC. 4. All laws and clauses of laws in conflict with this Act shall be and the same are hereby repealed.

SEC. 5. That this Act shall be in force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.

S.B. 511

CHAPTER 260

AN ACT TO AMEND SECTION 23 OF CHAPTER 48, PUBLIC LAWS OF 1927, PROVIDING THAT THE ATTORNEYS EMPLOYED BY THE NORTH CAROLINA PARK COMMISSION SHALL BE APPROVED BY THE GOVERNOR.

The General Assembly of North Carolina do enact:

Ch. 48, Public
Laws 1927,
amended, as to
approval by
Governor of
attorneys for
Park Commission.

SECTION 1. That Section 23 of Chapter 48, Public Laws of 1927, be amended by striking out in line 6 after the word "persons" the following: "when approved by the Attorney General of the State of North Carolina," and inserting in lieu thereof the following: "when approved by the Governor of the State of North Carolina."

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.

H.B. 1045

CHAPTER 261

AN ACT TO MAKE THE POSSESSION OF MACHINE GUNS AND OTHER LIKE WEAPONS UNLAWFUL.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for any person, firm or corporation to manufacture, sell, give away, dispose of, use or possess machine guns, sub-machine guns, or other like weapons: *Provided, however,* that this section shall not apply to the following:

Sale of machine guns prohibited.

Exceptions:

Banks, merchants, and recognized business establishments for use in their respective places of business, who shall first apply to and receive from the Clerk of the Superior Court of the county in which said business is located, a permit to possess the said weapons for the purpose of defending the said business; officers and soldiers of the United States army, when in discharge of their official duties, officers and soldiers of the militia and the State guard when called into actual service, officers of the State, or of any county, city or town, charged with the execution of the laws of the State, when acting in the discharge of their official duties: *Provided, further,* that automatic shotguns and pistols or other automatic weapons that shoot less than sixteen shots shall not be construed to be or mean a machine gun or sub-machine gun under this act; and that any bona fide resident of this State who now owns a machine gun used in former wars, as a relic or souvenir, may retain and keep same as his or her property without violating the provisions of this act upon his reporting said ownership to the Clerk of the Superior Court of the county in which said person lives.

Banks and business houses.

Permit from Clerk Superior Court.

Soldiers.

Automatic guns excepted.

Souvenirs.

SEC. 2. Any person violating any of the provisions of this act shall be guilty of a misdemeanor and shall be fined not less than five hundred (\$500.00) dollars, or imprisoned for not less than six months, or both, in the discretion of the court.

Violation made misdemeanor.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.

H.B. 1170

CHAPTER 262

AN ACT TO AMEND SECTION 10 AND SECTION 13 OF
CHAPTER 33, PUBLIC LAWS OF 1929.

The General Assembly of North Carolina do enact:

Ch. 33, Public
Laws 1929,
amended.

SECTION 1. That section ten of Chapter 33, Public Laws of 1929, be, and the same is hereby amended by striking out all of said section after the word "located" in line fifteen, the same being the last two sentences of said section, and inserting in lieu thereof the following:

Control by Clerk
Superior Court
over guardians
of children of
World War
Veterans receiving
Federal monies.

At the time such account is filed the Clerk of Superior Court shall require the guardian to exhibit to the Court all investments and bank statements showing cash balance and the Clerk of Superior Court shall certify on the original account and the certified copy which the guardian sends the Bureau that an examination was made of all investments and cash balance and that same are correctly stated in the account. If objections are raised to such an accounting, the Court shall fix a time and place for the hearing thereon not less than fifteen days nor more than thirty days from the date of filing such objections, and notice shall be given by the Court to the aforesaid Bureau office and State Service Officer by mail not less than fifteen days prior to the date fixed for the hearing. Notice of such hearing shall also be given to the guardian.

Hearing on
objections to
accountings.

Notice.

SEC. 2. That section thirteen of Chapter 33, Public Laws of 1929, be, and the same is hereby repealed and the following is substituted in lieu thereof:

Investment of
funds.

Section 13. Investment of Funds. Every guardian shall invest the funds of the estate in any of the following securities:

U. S. and State
bonds.

(a). United States Government bonds.

(b). State of North Carolina bonds issued since the year one thousand eight hundred seventy-two.

Real estate loans.

(c). By loaning the same upon real estate securities in which the guardian has no interest, such loans not to exceed fifty per cent (50%) of the actual appraised or assessed value, whichever may be lower, and said loans when made to be evidenced by a note, or notes, or bond, or bonds, under seal of the borrower and secured by first mortgage or first deed of trust. Said guardian before making such investment on real estate mortgages shall secure a certificate of title from some reputable attorney certifying that the same is the first lien on real estate and also setting forth the tax valuation thereof for the current year: *Provided*, said guardian may purchase with said funds a home or farm for the sole use of said ward or his dependents upon petition and order of

Notes and deeds
of trust.

Title.

Home for wards.

the Clerk of Superior Court, said order to be approved by the resident or presiding judge of the Superior Court, and *provided further* that copy of said petition shall be forwarded to said Bureau before consideration thereof by said court.

It shall be the duty of guardians who shall have funds invested other than as provided for in this section to liquidate same within one year from the passage of this act: *Provided, however,* that upon the approval of the Judge of the Superior Court, either residing in or presiding over the courts of the district, the Clerk of the Superior Court may authorize the guardian to extend from time to time, the time for sale or collection of any such investments; that no extension shall be made to cover a period of more than one year from the time the extension is made.

The Clerk of the Superior Court of any county in the State or any guardian who shall violate any of the provisions of this act shall be guilty of a misdemeanor, punishable by fine or imprisonment or both in the discretion of the Court.

SEC. 3. All acts or parts of acts inconsistent herewith are hereby repealed.

SEC. 4. This act shall take effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.

H.B. 1234

CHAPTER 263

AN ACT TO AMEND SECTION 2776 (s), OF CHAPTER 56 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME 3 (1924), RELATING TO THE REGULATION AND RESTRICTION OF THE USES OF BUILDINGS AND LOTS IN PASQUOTANK COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand seven hundred and seventy-six (s) of chapter fifty-six of the Consolidated Statutes of North Carolina, volume three (nineteen hundred and twenty-four), be amended by changing the period at the end of said section to a colon, and adding the following: "*Provided, however,* that in any district or zone created hereunder in which buildings or structures are permitted to be used for any one of the following purposes: retail stores, shoe shops, barber shops, pressing shops, restaurants, confectioneries, offices, hotels, theaters, assembly halls, news stands, wholesaling or jobbing; then it shall be lawful to operate, construct or use buildings in such district for the purpose of operating therein or thereon service stations, for

Petition and order.

Liquidation of present investments.

Extension of time for.

Violation of Act made misdemeanor.

Conflicting laws repealed.

C. S. 2776, amended.

Zoning of districts for filling stations and garages in Elizabeth City and Pasquotank County.

the purpose of selling gasoline, oil, etc.; and garages for the purpose of repairing and servicing motor vehicles, etc.”

SEC. 2. That this act shall apply only to Elizabeth City and Pasquotank County.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws and city ordinances in so far as they are in conflict with this act shall be and are hereby repealed, and declared null and void.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.

S.B. 374

CHAPTER 264

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES FIXING THE TERMS OF COURT IN THE SEVERAL COUNTIES, THIS ACT RELATING ONLY TO THE TERMS OF COURT IN ROCKINGHAM COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended.

SECTION 1. That Section one thousand four hundred forty-three of the Consolidated Statutes of North Carolina be amended as follows: In the division relating to the Eleventh District, strike out the entire paragraph referring to and fixing the terms of Court for Rockingham County and insert in lieu thereof the following: “Sixth Monday before the first Monday in March, to continue for two weeks, for criminal cases only; Tenth Monday after the first Monday in March; Fourth Monday before the first Monday in September, to continue for two weeks, for criminal cases only; First Monday before the first Monday in March, to continue for two weeks, for civil cases only; Sixth Monday after the first Monday in March, for civil cases only; Fourteenth Monday after the first Monday in March, to continue for two weeks, for civil cases only; First Monday after the first Monday in September, to continue for two weeks, for civil cases only; Eleventh Monday after the first Monday in September, to continue for two weeks, for civil cases only.”

Terms of Rock-
ingham County
Superior Court.

Assignment of
Judge.

SEC. 2. That the Governor shall assign an emergency or any other judge to hold any of the terms of the Superior Court of Rockingham County when the judge holding courts in the eleventh district is unable to hold said terms.

Conflicting laws
repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 13th day of April, A. D. 1933.

S.B. 499

CHAPTER 265

AN ACT TO INCLUDE EDGECOMBE COUNTY AMONG THE COUNTIES MAKING PUNISHMENT FOR GIVING WORTHLESS CHECKS UNDER FIFTY DOLLARS PUNISHABLE BY FINE NOT TO EXCEED FIFTY DOLLARS OR IMPRISONMENT FOR THIRTY DAYS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one, Chapter sixty-three of the Public Laws of one thousand nine hundred and thirty-one, be amended by adding at the end of said section the words "Edgecombe County."

Ch. 63, Public Laws 1931, amended, including Edgecombe County in bad check law on small checks.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force from and after its ratification.

Ratified this the 13th day of April, A. D. 1933.

S.B. 547

CHAPTER 266

AN ACT TO AMEND SENATE BILL 313, RATIFIED ON THE 20TH DAY OF MARCH, 1933, THE SAME BEING AN ACT RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill 313, ratified on the 20th day of March, 1933, being an act relating to the fees for registering Federal Crop liens and Federal chattel mortgages be amended as follows: In section 1, after the word "government" insert a comma and the following: "or crop production loans, live-stock loans, and/or other loans made by Regional Agriculture Credit Corporation of Raleigh, North Carolina."

S. B. No. 313, Public Laws 1933, amended, as to Federal crop liens and chattel mortgages.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of April, A. D. 1933.

H.B. 1177

CHAPTER 267

AN ACT TO EMPOWER FIDUCIARIES TO SIGN DEPOSITORS' AGREEMENTS IN CONNECTION WITH THE REOPENING OF CERTAIN BANKS FORMERLY DOING BUSINESS IN NORTH CAROLINA.

Preamble: Closed
banks within
State.

Whereas, certain banks formerly doing business in North Carolina, by virtue of charters of the United States and of charters of the State of North Carolina, are now closed by proclamation of the President of the United States and by the Governor of North Carolina, and have not been able to reopen because of their inability to meet and comply with regulations adopted for the reopening of such banks; and

Reopening in
prospect.

Whereas, in the case of many of such banks plans have been and are now being formulated to enable such banks to reopen; and

Consent of de-
positors necessary.

Whereas, in almost every instance such plans do, or will, require unsecured depositors to sign agreements with respect to their deposits; and

Fiduciaries as
depositors.

Whereas, in many of such banks executors, administrators, guardians, trustees, commissioners and others, occupying and serving in fiduciary capacities, are unsecured depositors; and

Lack of authority
to consent.

Whereas, such fiduciaries are without authority under the present law to sign any agreement offered by such banks to depositors; and

Consent advisable.

Whereas, in many cases the best interests of the persons, for whom such fiduciaries are acting, will be promoted and subserved by permitting such fiduciaries to execute in their fiduciary capacities the agreements tendered and designed to enable such banks to reopen; *Now, therefore*,

The General Assembly of North Carolina do enact:

Fiduciaries
authorized to
enter depositors'
agreements.

SECTION 1. That all executors, administrators, guardians, trustees, commissioners, and others, occupying and acting in fiduciary capacities be and they are hereby authorized and empowered to sign in their fiduciary capacities any agreement offered to depositors intended and designed to enable any bank, National or State, doing business in North Carolina prior to March sixth, nineteen hundred and thirty-three, to reopen, *provided* the plan for the reopening of such bank has been first approved by the Comptroller of the Currency in the case of National Banks, by the Commissioner of Banks in the case of State Banks, and *provided further*, that such fiduciary first obtain the consent and approval of the Clerk of the Superior Court of the County in which such fiduciary was appointed and of the Resident Judge, or the Judge holding the Courts of the Judicial District in which such county is

Approval of
Clerk Superior
Court and Judge.

situate, such consent and approval to be entered upon the original record of the appointment of such fiduciaries in the counties in which such fiduciaries were appointed. *Provided*, that nothing in this act shall be construed to release the bondsman of any such guardian, ward or other fiduciary signing such release.

Approval to be recorded.

Surety not released.

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this the 13th day of April, A. D. 1933.

S.B. 327

CHAPTER 268

AN ACT TO AUTHORIZE TOBACCO BOARDS OF TRADE TO MAKE REASONABLE RULES AND REGULATIONS FOR THE SALE OF LEAF TOBACCO BY AUCTION.

The General Assembly of North Carolina do enact:

SECTION 1. That tobacco warehousemen and the purchasers of leaf tobacco, at auction, on warehouse floors, are hereby authorized to organize, either as non-stock corporations, or voluntary associations, Tobacco Boards of Trade in the several towns and cities in North Carolina in which leaf tobacco is sold on warehouse floors, at auction.

Organization of Tobacco Boards of Trade.

SEC. 2. Such Tobacco Boards of Trade as may now exist, or which may hereafter be organized, are authorized to make reasonable rules and regulations for the economical and efficient handling of the sale of leaf tobacco at auction on the warehouse floors in the several towns and cities in North Carolina in which an auction market is situated.

Rules and regulations for auction sales.

SEC. 3. The Tobacco Boards of Trade in the several towns and cities in North Carolina are authorized to require as a condition to membership therein the applicants to pay a reasonable membership fee and the following schedule of maximum fees shall be deemed reasonable, to-wit:

Membership and membership fees.

A membership fee of Fifty Dollars (\$50.00) in those towns in which less than three million pounds of tobacco was sold at auction between the dates of August 20, 1931, and May 1, 1932;

Fees graduated on basis of sales.

3,000,000 lbs., \$50.

A fee of One Hundred Dollars (\$100.00) in those towns in which during said period of time more than three million and less than ten million pounds of tobacco was sold;

10,000,000 lbs., \$100.

A fee of One Hundred Fifty Dollars (\$150.00) in those towns in which during said period of time more than ten million and less than twenty-five million pounds of tobacco was sold.

25,000,000 lbs., \$150.

Over 25,000,000
lbs., \$300.

Membership
mandatory.

Misdemeanor to
refuse to comply
with bids.

Expelled members
may appeal to
courts.

Price-fixing
prohibited.

A fee of Three Hundred Dollars (\$300.00) in those towns in which during said period of time more than twenty-five million pounds of tobacco was sold.

SEC. 4. Membership, in good standing, in a local Board of Trade shall be deemed a reasonable requirement by such Board of Trade as a condition to participating in the business of operating a tobacco warehouse or the purchase of tobacco at auction therein.

SEC. 4-a. It shall be unlawful and punishable as of a misdemeanor for any bidder or purchaser of tobacco upon warehouse floors to refuse to take and pay for any basket or baskets so bid off from the seller when the seller has or has not accepted the price offered by the purchaser or bidder of other baskets. That any person suspended or expelled from a Tobacco Board of Trade under the provisions of this Act may appeal from such suspension to the Superior Court of the county in which said Board of Trade is located.

SEC. 5. Nothing in this Act shall authorize the organization of any association having for its purpose the control of prices or the making of rules and regulations in restraint of trade.

SEC. 6. This Act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 231

CHAPTER 269

AN ACT TO AMEND SECTION 2494, VOLUME 3, OF THE CONSOLIDATED STATUTES REQUIRING ALL COUPLES OF NORTH CAROLINA WHO MARRY IN ANOTHER STATE TO FILE A COPY OF THEIR MARRIAGE CERTIFICATE IN THE OFFICE OF THE REGISTER OF DEEDS OF THE HOME COUNTY OF THE GROOM.

The General Assembly of North Carolina do enact:

C. S. 2494,
amended.

SECTION 1. That section two thousand four hundred and ninety-four of volume three of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following:

Couples marrying
outside State
must file certificate
in home county
of groom.

“Provided, that all couples resident of the State of North Carolina who marry in another state must file a copy of their marriage certificate in the office of the Register of Deeds of the home county of the groom within thirty days from the date of their return to the State, as residents, which certificate shall be indexed on the marriage license record of the office of the Register of Deeds and filed with marriage license in his

office; that the fee for the filing and indexing said certificate shall be fifty cents: *Provided*, the failure to file said certificate shall not invalidate the marriage.”

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Fee.
Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 1087

CHAPTER 270

AN ACT TO AMEND SECTION 6649 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, SESSION OF 1919, RELATING TO THE PRACTICE OF DENTISTRY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 6649, of the Consolidated Statutes of North Carolina, Session 1919, be amended by adding in line 13 between the words “turpitude” and “the,” the following words, “or has by himself or another solicited professional business.” C. S. 6649,
amended, as to
soliciting business
by dentists.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed. Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 1154

CHAPTER 271

AN ACT TO PROVIDE FOR THE REORGANIZATION OF BANKS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. The Board of Directors of any banking institution whose aggregate property (in the opinion of such Board) shall not be sufficient in amount to pay its debts or which (in the opinion of such Board) may be unable to pay its debts in the ordinary course of business as they mature or which may be in the possession of the Commissioner of Banks for liquidation, or which shall be without authority to conduct an unrestricted banking business, may formulate and propose a plan of reorganization. Such reorganization may provide for the continuance of the business of such existing institution, the formation of a new banking institution, Reorganization of
closed banks.

Details of
reorganization.

State or National, or other corporations, or the consolidation of two or more banking institutions and may provide for the transfer of all or a part of the assets of the existing institution to such new or consolidated institution or corporation or to trustees, for such consideration in money, securities or evidences of debt or interest of any kind approved by such Board.

Approval by
Commissioner
of Banks.

Certification to
Clerk Superior
Court.

Copies for
inspection.

Contents of
certificate of
approval.

Publication of
notice of
reorganization.

Interested persons
may file objections.

Affidavits of
publication.

SEC. 2. The plan of reorganization shall be filed with the Commissioner of Banks. He shall make such study and investigation of said plan as he may deem necessary; and no hearing before him shall be required. If the Commissioner approves the plan, he shall cause a written outline under his hand and seal thereof to be filed in the office of the Clerk of the Superior Court of the County in which the existing banking institution has its principal place of business, and shall at the same time deliver to the said Clerk of the Superior Court at least one hundred copies of such outline which shall be available for inspection. The Commissioner of Banks shall also promptly file one hundred copies of such outline in the office of the Clerk of the Superior Court of each County in which the banks shall have a place of business. The said outline shall, among other things, contain a statement of the amount due depositors and other creditors of the existing institution, as shown on its books as of the close of business on the last day on which it was open for unrestricted banking business or, if it still be open for such business, on the day next preceding the date of filing of the said outline with the Commissioner of Banks.

SEC. 3. The Commissioner of Banks shall cause to be published, at least once a week for two weeks, in at least one newspaper in every County in which the institution maintains an office or place of business a notice briefly summarizing the plan of reorganization, stating where the outline has been filed in accordance with Section 2 of this Act, and admonishing all stockholders, depositors, creditors and other interested persons to file with the Clerk of the Superior Court of the County where the principal place of business of the institution is located, within thirty days from the date of first publication, any objection which they or any of them may have to said plan of reorganization. If there is no daily newspaper published in any County in which such bank has an office or place of business, it will be sufficient for such publication to be made in a daily newspaper generally circulating in said County. The affidavits of the publishers of the respective newspapers in which said notices are published, when filed in the office of the Clerk of Superior Court of the County where the principal office of the institution

is located, shall be prima facie evidence of compliance with this section.

SEC. 4. The Commissioner of Banks shall also require the banking institution filing said plan to cause a copy of the published notice to be mailed or sent, within seven days from the first date of publication, to all stockholders, depositors and other creditors of such banking institution at their respective addresses shown on the records of the institution. The President or other proper officer of such banking institution shall file in the office of the Clerk of the Superior Court of the County where the principal office of the institution is located a certificate to the effect that copies of such notice have been mailed; and said certificate shall be prima facie proof that the provisions of this Section have been complied with. Any failure of any particular stockholder, depositor, creditor or other interested party to receive such notice shall not effect the validity of the reorganization.

Notice of plan
to stockholders,
depositors and
creditors.

SEC. 5. Any depositor, creditor, stockholder or other interested person who shall not approve the plan, may, within thirty days from the first publication of the notice provided for by Section 3 of this Act, file with the Clerk of the Superior Court of the County in which the principal place of business of said banking institution is located an objection to said plan and an application for the ascertainment of the fair liquidating value of his claim, stock or other interest. At the end of the period within which such objections and application must be filed, the Judge of the Superior Court, resident in the District in which said County is located (or if such Judge be not available, the Judge holding the Courts of such district) shall determine the present cash value of the interest of each party filing such objection on the basis of a judicial liquidation of said institution.

Filing objections
to reorganization.

SEC. 6. The Court may order such liquidating value paid in cash or, in lieu thereof, paid in kind. In the event such payment is ordered in kind, assets divisible in kind shall be so apportioned. With respect to assets indivisible in kind, the Court may apportion said assets by allotting to the objecting party securities or certificates of interest issued by the institution or by a corporation or by a trustee, such securities or certificates of interest to reasonably and fairly represent the share of such non-assenting party in such indivisible assets. The entire amount allotted to such non-assenting parties shall be delivered and paid to the Commissioner of Banks as receiver for liquidation for the benefit of the non-assenting parties.

Determination of
cash value of
claims of
objectors.

Payment of
claims thus
valued.

Apportionment of
assets to
objectors.

Reorganization binding on all unless objected to by $\frac{1}{3}$ of interested parties.

No personal liability without consent.

Rights of objectors preserved.

Two or more banks may reorganize together.

Branch banks allowed.

Subscription to capital stock.

SEC. 7. If, within said period of thirty days, less than thirty-three and one-third percent in interest of the depositors and other creditors of such banking institution (as shown on the outline filed in the office of the Clerk of the Superior Court as provided in Section 2) shall file such objection and application with the Clerk of the said Superior Court, the plan of reorganization shall be binding upon all such depositors and other creditors as fully as if they had assented to said plan. If, within said period of thirty days, less than thirty-three and one-third per cent in interest of the stockholders of said institution shall have made objection and application to the said Clerk of the Superior Court, said plan shall be binding upon all stockholders as fully as if they had assented to said plan. No stockholders, depositors, or other parties in interest in said banking institution shall, however, be subjected by such plan of reorganization to any personal liability without their express consent.

SEC. 8. The provisions of Section 7 of this Act shall not deprive the objecting stockholders, depositors, creditors and other interested parties of the right of valuation of their interest as provided in Sections 5 and 6. Such valuation shall not, however, postpone or delay consummation of such reorganization plan. If the same is consummated prior to the expiration of said thirty-day period, the reorganized or new institution shall be liable and responsible for the performance of the decree in said proceedings. Such reorganized or new institution may, however, at any time within seven days after such decree, abandon said plan of reorganization as it applies to any particular institution and restore said property to such institution.

SEC. 9. Any one or more banking institutions, for the purpose of continuing all or a portion of its business or segregating its new from its old depositors, or for the purpose of otherwise promoting the interest of its stockholders, depositors, creditors and other interested parties, may, with the approval of the Commissioner of Banks, organize one or more new banking institutions, either State or National, with such capital and upon such terms as the Board of Directors of such existing institutions may determine. Any such banking institution which may take part in the organization of such new banking institution and any other banking institution with similar approval, may subscribe to the capital stock of such new banking institution and pay for said subscription with its funds or assets, and thereafter hold and exercise all the rights of stockholders.

SEC. 10. Nothing contained in this Act shall be construed to relieve any stockholder of any banking institution, who is such of record at the time of the passage of this Act, from the liability imposed by law.

Stockholders not relieved.

SEC. 11. If, pursuant to any plan of reorganization provided for under this Act, the trust business of any Banking Institution be transferred to a new or other banking institution, State or National, having authority to act in fiduciary capacities, such plan of reorganization, upon being consummated and carried into effect, shall operate to transfer to such new or other banking institution and its successor or successors any and all appointments of the transferor banking institution in any fiduciary capacity, whether made by order of any court, or independently of any court, including all appointments of such transferor banking institution in any fiduciary capacity made by any will or other instrument executed prior to the said plan of reorganization being consummated and carried into effect, as effectually as if said new or other banking institution had been appointed by a court of competent jurisdiction as successor to the transferor banking institution in each fiduciary capacity in which said transferor banking institution had theretofore been acting, or to which it might have been appointed by will or other instrument theretofore executed. If a new banking institution is organized pursuant to any plan of reorganization provided for under this Act, any of said existing banking institutions subscribing to its capital stock may transfer to such institution all its existing trust estates and property held in a fiduciary capacity, and all the appointments of the transferor institution in any fiduciary capacity, whether made by order of any court or independently of any court, including all appointments of such transferor institution in any fiduciary capacity made by any will or other instrument executed prior to said transfer, as effectually as if said new institution had been appointed by a court of competent jurisdiction as successor to the transferor institution in each fiduciary capacity in which said transferor institution had theretofore been acting or to which it might have been appointed by will or other instrument theretofore executed.

Trust business preserved upon reorganization.

Transfer of trust estates.

SEC. 12. The Commissioner of Banks, with the approval of the Advisory Banking Commission, shall have the power to make and promulgate from time to time such rules and regulations as he may deem necessary or advisable to carry out the provisions of this Act.

Rules and regulations.

SEC. 13. This Statute is enacted in view of the banking emergency which has arisen and which has been accompanied by wide-spread unemployment, decreased values, untimely

Purpose and intent of Act.

withdrawals of deposits, and other conditions beyond the control of the State; and the purpose of this Act is to serve the welfare of the State as a whole and the depositors and creditors of banking institutions, and to promote justice, prevent distress and discrimination, and to establish an orderly method of reconstruction and further to carry out the purposes of House Bill 806, Senate Bill 329 and House Bill 943 enacted by the General Assembly of Nineteen Thirty-three. Therefore, this Act shall apply only to plans of reorganization presented to the Commissioner of Banks for approval prior to January 1, 1935.

Time limit for
reorganization.

SEC. 14. This Act shall be in full force from and after the date of its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 1279

CHAPTER 272

AN ACT TO AMEND THE MACHINERY ACT OF ONE THOUSAND NINE HUNDRED THIRTY-THREE.

The General Assembly of North Carolina do enact:

H. B. No. 914,
Public Laws 1933,
Machinery Act,
amended, as to
Lincoln County.

SECTION 1. That Section four hundred of the Machinery Act of One thousand, nine hundred thirty-three be, and it is hereby, amended by striking out the words "and Lincoln" in subsection one thereof, and by inserting the word "and" between the words "Mecklenburg" and "Tyrrell" in said subsection one.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

S.B. 150

CHAPTER 273

AN ACT TO REPEAL CERTAIN PROVISIONS OF SECTION ONE THOUSAND SIX HUNDRED EIGHTY-ONE OF THE CONSOLIDATED STATUTES RELATING TO COMPENSATION FOR DAMAGES DONE BY DOGS IN MITCHELL AND AVERY COUNTIES.

The General Assembly of North Carolina do enact:

C. S. 1681,
amended, as to
damages done by
dogs in Mitchell
and Avery
Counties.

SECTION 1. That all of Section One Thousand Six Hundred Eighty-One of the Consolidated Statutes be and the same is hereby stricken out and repealed in so far as the same is applicable to Mitchell and Avery Counties.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

S.B. 390

CHAPTER 274

AN ACT TO PROVIDE TWO ADDITIONAL TERMS OF CIVIL COURT FOR ROWAN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in addition to the regular terms of court now prescribed by law for Rowan County, there shall be held in Rowan County two additional terms of the Superior Court as follows, to-wit: On the 6th Monday after the 1st Monday in September to continue for one week for the trial of civil cases only; on the first Monday after the first Monday in March to continue for one week for the trial of civil cases only.

C. S. 1443, amended.

Additional terms of Rowan County Superior Court.

SEC. 2. That this Act shall not be construed to repeal or abolish any terms of court now provided for the 15th Judicial District, but in case of conflict of any of the regularly established terms of the Courts of the 15th Judicial District with the terms above set out, the said terms of court herein established shall be considered Special Terms and the Governor may assign a Special or Emergency Judge to hold said terms of Superior Court of Rowan County when the Judge holding the regular terms of court in the District is unable to hold said terms.

Present terms unaffected.

Assignment of Judges.

SEC. 3. That this Act shall be in full force from and after July one, one thousand nine hundred and thirty-three.

Effective July 1, 1933.

Ratified this the 18th day of April, A. D. 1933.

H.B. 498

CHAPTER 275

AN ACT TO REGULATE THE SALE OF REAL PROPERTY UPON THE FORECLOSURE OF MORTGAGES OR DEEDS OF TRUST.

The General Assembly of North Carolina do enact:

SECTION 1. Any owner of real estate, or other person, firm or corporation having a legal or equitable interest therein, may apply to a Judge of the Superior Court, prior to the confirmation of any sale of such real estate by a mortgagee,

Injunction of mortgage sales on equitable grounds.

- trustee, commissioner or other person authorized to sell the same, to enjoin such sale or the confirmation thereof, upon the ground that the amount bid or price offered therefor is inadequate and inequitable and will result in irreparable damage to the owner or other interested person, or upon any other legal or equitable ground which the Court may deem sufficient: *Provided*, that the court or Judge enjoining such sale or the confirmation thereof, whether by a temporary restraining order or injunction to the hearing, shall, as a condition precedent, require of the plaintiff or applicant such bond or deposit as may be necessary to indemnify and save harmless the mortgagee, trustee, cestui que trust, or other person enjoined and affected thereby against costs, depreciation, interest and other damages, if any, which may result from the granting of such order or injunction: *Provided further*, that in other respects the procedure shall be as is now prescribed by law in cases of injunction and receivership, with the right of appeal to the Supreme Court from any such order or injunction.
- Indemnity bond.
- Right of appeal.
- Ordering resales before confirmation.
- Rights of interested parties preserved.
- Receivers for property.
- Tax payments.
- Right of mortgagee to prove in deficiency suits reasonable value of property by way of defense.
- SEC. 2. The Court or Judge granting such order or injunction, or before whom the same is returnable, shall have the right before, but not after, any sale is confirmed to order a resale by the mortgagee, trustee, commissioner, or other person authorized to make the same in such manner and upon such terms as may be just and equitable: *Provided*, the rights of all parties in interest, or who may be affected thereby, shall be preserved and protected by bond or indemnity in such form and amount as the Court may require, and the Court or Judge may also appoint a receiver of the property or the rents and proceeds thereof, pending any sale or resale, and may make such order for the payment of taxes or other prior lien as may be necessary, subject to the right of appeal to the Supreme Court in all cases.
- SEC. 3. When any sale of real estate or personal property has been made by a mortgagee, trustee, or other person authorized to make the same, at which the mortgagee, payee or other holder of the obligation thereby secured becomes the purchaser and takes title either directly or indirectly, and thereafter such mortgagee, payee or other holder of the secured obligation, as aforesaid, shall sue for and undertake to recover a deficiency judgment against the mortgagor, trustor or other maker of any such obligation whose property has been so purchased, it shall be competent and lawful for the defendant against whom such deficiency judgment is sought to allege and show as matter of defense and off-set, but not by way of counter-claim, that the property sold was fairly worth the amount of the debt secured by it at the time

and place of sale or that the amount bid was substantially less than its true value, and, upon such showing, to defeat or off-set any deficiency judgment against him, either in whole or in part; *Provided*, this section shall not affect nor apply to the rights of other purchasers or of innocent third parties, nor shall it be held to affect or defeat the negotiability of any note, bond or other obligation secured by such mortgage, deed of trust or other instrument; *Provided, further*, this section shall not apply to foreclosure sales made pursuant to an order or decree of court nor to any judgment sought or rendered in any foreclosure suit nor to any sale heretofore made and confirmed.

Inapplicable to purchase by third persons.

Court foreclosures unaffected.

SEC. 4. All laws and clauses of laws in conflict herewith, to the extent of such conflict only, are hereby repealed, but this Act shall not apply to tax foreclosure suits or tax sales.

Conflicting laws repealed.

Not applicable to tax suits.

SEC. 5. This Act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

S.B. 558

CHAPTER 276

AN ACT TO ALLOW THE SHIPMENT AND STORAGE OF LEGALIZED BEVERAGES IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be lawful for any properly licensed person, firm, co-partnership, association, corporation or any other group or combination acting as a unit to ship into and store in the State of North Carolina beer, lager beer, ale, porter, fruit juices and other brewed or fermented beverages containing one-half of one per cent of alcohol by volume, but not more than three and two-tenths per cent of alcohol by weight as authorized by the laws of the United States of America, for distribution and sale on and after the first day of May, one thousand nine hundred and thirty-three.

Shipment of beer and light wines into State before May 1 permitted.

SEC. 2. All laws and clauses of laws inconsistent or in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 240

CHAPTER 277

AN ACT TO AMEND SECTION 1569 OF THE CONSOLIDATED STATUTES RELATING TO REMOVAL OF CASES IN COURTS OF JUSTICES OF PEACE.

The General Assembly of North Carolina do enact:

C. S. 1569,
amended, as to
removal of J. P.
cases in Mecklen-
burg County.

SECTION 1. That Section 1569 of the Consolidated Statutes be and the same is hereby amended by striking out the word "may" in line four thereof, and inserting in lieu thereof, the word "shall": *Provided*, that this Act shall apply only to Mecklenburg County.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 241

CHAPTER 278

AN ACT TO AMEND SECTION 1498 OF THE CONSOLIDATED STATUTES RELATING TO REMOVAL OF CASES IN COURTS OF JUSTICES OF PEACE.

The General Assembly of North Carolina do enact:

C. S. 1498,
amended, as to
removal of cases
from J. P.'s to
other inferior
courts in Meck-
lenburg County.

SECTION 1. That Section 1498 of the Consolidated Statutes, be and the same is hereby amended by changing the period at the end thereof to a colon and adding the following:

Provided that in all counties that have a general county court or county or municipal recorder's court having concurrent jurisdiction with justices of the peace, the justice before whom the writ or summons is returnable, shall remove same to said general county court or county or municipal recorder's court: *Provided*, that this Act shall apply to Mecklenburg County only.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 242

CHAPTER 279

AN ACT TO AMEND SECTION 10, CHAPTER 135, PUBLIC LAWS OF NORTH CAROLINA, SESSION 1925, RELATING TO REMOVAL OF CASES IN COURTS OF JUSTICES OF PEACE.

The General Assembly of North Carolina do enact:

SECTION 1. That section ten, chapter one hundred thirty-five, Public Laws of North Carolina, session one thousand nine hundred twenty-five, be and the same is hereby amended by striking from line five between the words "cause" and "be removed" the word "may" and inserting in lieu thereof the word "shall": *Provided*, that this act shall only apply to Mecklenburg County.

Ch. 135, Public Laws 1925, amended, as to removal of J. P. cases in Mecklenburg County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 406

CHAPTER 280

AN ACT TO PROVIDE FOR THE REDEMPTION OF REAL ESTATE SOLD FOR TAXES FOR THE YEARS 1928, 1929, 1930 AND PRIOR YEARS IN BUNCOMBE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in this act the word "unit" means county, city, town, township, school district, school taxing district, sewer district or other political subdivision of the State.

"Unit" defined.

SEC. 2. That all owners and persons interested in any real estate on which taxes were levied by any county, city, town or other unit of government or on which any taxes became a lien for the years one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, or prior years, whether or not such property has been sold for taxes, provided such unit, in cases where such property has been sold for taxes and bought in by it, has not, prior to the ratification of this act, transferred the same or the certificate of tax sale therefor to some other person, shall be allowed to pay the said taxes which became a lien on such property, and/or redeem the same from sale for taxes by foreclosure of tax liens or otherwise, without the payment of any interest, penalties or costs, heretofore

Terms of redemption of real estate sold for taxes by local units.

Interest, costs and penalties remitted.

accrued thereon, upon the terms and conditions hereafter set out, to-wit:

Payment of principal by July 1.

(1). By paying the principal amount of such taxes on or before the first day of July, one thousand nine hundred thirty-three; or

Principal and interest after July 1.

(2). By paying on or before December thirty-first, one thousand nine hundred thirty-three, the principal amount of such taxes with interest on such principal amount at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three; or

Principal and interest in installments.

(3). By paying the principal amount of such taxes with interest thereon at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, in installments as follows:

10% before December 1, 1933.

(a). Ten per cent of the principal amount of such taxes with interest on such ten per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before the thirty-first day of December, one thousand nine hundred thirty-three.

20% in 1934.

(b). Twenty per cent of the principal amount of such taxes with interest on such twenty per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first, one thousand nine hundred thirty-four.

20% in 1935.

(c). Twenty per cent of the principal amount of such taxes with interest on such twenty per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first, one thousand nine hundred thirty-five.

20% in 1936.

(d). Twenty per cent of the principal amount of such taxes with interest on such twenty per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first, one thousand nine hundred thirty-six.

Balance in 1937.

(e). The balance of the principal amount of such taxes, with interest thereon at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first, one thousand nine hundred thirty-seven.

Payment of installments in money or bonds.

SEC. 3. That all such taxes and each installment thereof for the years one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hun-

dred thirty and prior years may be paid to any unit as herein provided, wholly in money or by the surrender to such unit, at par, of any bonds, together with all unpaid coupons thereon or belonging thereto, or any notes, at par, to the amount of the principal of such notes, (the taxpayer surrendering all claims for interest thereon) heretofore or hereafter issued by such unit, or for which it may be liable to the extent of fifty per cent of the principal amount of the taxes so paid, and by paying at the same time an equal amount on the principal of such taxes, together with all interest, if any, accumulated on such amount after July first, one thousand nine hundred thirty-three, in money. All notes, bonds and coupons surrendered under the provisions of this act shall be immediately cancelled.

50% of taxes payable in money and 50% in bonds.

SEC. 4. That upon the payment in full of such taxes and all interest thereon, as herein specified, such unit shall release, quitclaim, surrender, and cancel all of its claims to such real estate on account of such taxes.

Quitclaiming real estate upon payment of taxes.

SEC. 5. That in case any such property has not been listed for taxes for the year one thousand nine hundred thirty-two or for any prior year or years, not exceeding five years, before May first, one thousand nine hundred thirty-three, it shall be the duty of the tax assessing authorities provided by law to cause all such property to be listed for taxes for all such years and the taxes to be assessed thereon as provided by law, and such taxes may be paid and collected as provided in this act for the year one thousand nine hundred thirty and prior years, and shall be collected as is now or may hereafter be provided by law for the years subsequent to one thousand nine hundred thirty.

Same provision for unlisted property.

SEC. 6. That if any taxpayer, owner or other person interested in such property shall neglect and fail to comply with each and all of the provisions of this act in the time prescribed therefor, as set out in sections two and three hereof, then he and they shall forfeit all rights accruing under the terms of this act, and such units shall be authorized to exercise all of the rights, power and authority in respect to such real estate and taxes as was vested in it prior to the passage of this act, or such as may be hereafter provided by law, in the same manner and with the same force and effect as if this act had not been passed: *Provided, however*, if any such taxpayer or other person interested in such property shall, at the time of such failure, have paid an amount equal to the first installment of such taxes, as herein provided, he and said lands shall be liable only for the balance of the principal amount of such taxes with interest thereon at the rate of eight per cent per annum from the first day of July,

Forfeiture of right of redemption after time limit.

Prorating balances due upon installments.

one thousand nine hundred thirty-three, and not for any interest, costs or penalties accruing prior thereto.

Staying of foreclosure proceedings pending default of redeeming taxpayer.

SEC. 7. That in all cases where suits have been brought to foreclose tax liens, as provided by the laws of one thousand nine hundred thirty-one, and/or prior laws, and the lands therein referred to have not been sold, further proceedings in such cases shall be stayed until after default, if any, on the part of the taxpayer and/or other persons interested in such property as provided in this act, and the Statute of Limitations applicable thereto shall not run during the time of such stay; and in cases where such suits have not been brought, such suits shall not be brought until after default in the payment, as herein provided, and all such units shall be allowed one year after such default to bring suits to foreclose such tax liens or to enforce the collection of such taxes as may be provided by law.

Act declared alternative.

Time limit.

SEC. 8. This Act is an alternative Act, and any person, firm or corporation failing to take advantage of its provisions on or before December 31, 1933, as provided by sub-section 2, of section 2, shall thereafter be deprived of proceeding under this Act, but such person, firm or corporation shall not be deprived of paying taxes as provided by Committee Substitute for Senate Bill No. 180, in accordance with the terms and conditions of that Act: *Provided, however*, that any person, firm or corporation choosing to accept the provisions of this Act shall comply strictly, as to time of payment, with all the terms and conditions set forth in Section 3, and all of the sub-sections thereunder, and failure to make payment on and after December 31, 1934, of any installment within the time therein provided shall deprive such taxpayer of the right thereafter to apply any bonds as a part payment upon such defaulted installment or upon any further installment of taxes, and shall cause all further installments of taxes to become immediately due and payable, and tax foreclosure suit shall be instituted, or consummated, within one year after such installment default date, as provided in Section 7 of this Act.

Acceleration clause.

Cash payments unaffected.

Nothing in this section, or Act, shall prevent any person, firm, or corporation from paying all of the taxes for the years specified in this Act, in cash; and all of the taxes for the years specified in this Act may be paid at one time by payment of fifty per cent in cash, and by payment of fifty per cent by bonds, as provided in this Act, if such payment is made before default is made in the payment of any installment.

SEC. 9. That all laws and clauses of laws in conflict with this Act be, and the same are, hereby repealed. Conflicting laws repealed.

SEC. 10. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 1305

CHAPTER 281

AN ACT TO AMEND SENATE BILL NUMBER 313 ENTITLED "AN ACT RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES," RATIFIED THE 20TH DAY OF MARCH, 1933, BY EXEMPTING THE COUNTIES OF HAYWOOD, JACKSON AND MACON FROM THE PROVISIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate bill number three hundred and thirteen, entitled "An act relating to the fees for registering Federal crop liens and Federal chattel mortgages," ratified on the twentieth day of March, be and the same is hereby amended by inserting in line seven, section one, following the word "Richmond" and before the word "counties" the words, "Haywood, Jackson, and Macon." S. B. 313, Public Laws 1933, amended, as to registering Federal crop liens.

Counties excepted.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 125

CHAPTER 282

AN ACT TO MAKE APPROPRIATIONS FOR THE MAINTENANCE OF THE STATE'S DEPARTMENTS, BUREAUS, INSTITUTIONS, AND AGENCIES, AND FOR OTHER PURPOSES, AND TO REDUCE SALARIES OF OFFICERS, EMPLOYEES AND AGENTS.

The General Assembly of North Carolina do enact:

SECTION 1. The appropriations out of the General Fund of the State for the maintenance of the State's departments, bureaus, institutions and agencies, and for other purposes as enumerated, are hereby made for the two fiscal years ending June thirtieth, nineteen hundred thirty-four, and June thir- Biennial appropriations.

tieth, nineteen hundred and thirty-five, respectively, according to the following schedule:

GENERAL FUND

1933-34 1934-35

Legislative.

I. LEGISLATIVE

- | | | |
|---------------------------------------|--|------------|
| 1. General Assembly (Session of 1935) | | \$ 158,550 |
|---------------------------------------|--|------------|

Judicial.

II. JUDICIAL

- | | | |
|---|-----------|---------|
| 1. Supreme Court—Justices | \$ 35,000 | 35,000 |
| 2. Supreme Court—Departmental expenses | 14,750 | 14,750 |
| 3. Supreme Court—Printing reports and re-prints | 10,000 | 10,000 |
| 4. Superior Courts—Judges | 180,250 | 180,250 |
| 5. Superior Courts—Solicitors | 78,000 | 78,000 |

Executive and administrative.

III. EXECUTIVE AND ADMINISTRATIVE

- | | | |
|--|---------|---------|
| 1. Governor's office: | | |
| (1) Governor's office | 20,100 | 20,100 |
| (2) The Budget Bureau | 21,950 | 25,000 |
| (3) Division of Purchase and contract | 17,330 | 17,330 |
| (Transfers or changes may be made and/or from titles III-(1), (2), (3) by the Governor in his discretion.) | | |
| 2. Secretary of State | 10,525 | 10,525 |
| 3. State Auditor | 24,140 | 24,140 |
| 4. State Treasurer | 20,760 | 20,760 |
| 5. Attorney General | 18,445 | 19,195 |
| 6. Department of Revenue | 133,850 | 133,850 |
| 7. Department of Public Instruction | 56,910 | 56,910 |
| 8. Historical Commission | 13,050 | 10,905 |
| 9. State Library | 4,530 | 4,570 |
| 10. Library Commission | 9,685 | 9,685 |
| 11. Board of Charities and Public Welfare | 28,360 | 28,360 |
| 12. State Board of Health | 215,310 | 215,310 |
| 13. Adjutant General | 60,350 | 60,350 |
| 14. Corporation Commission | 25,060 | 22,090 |
| 15. Insurance Department | 51,310 | 51,310 |
| 16. Department of Labor: | | |
| (1) Department of Labor | 28,625 | 28,625 |
| (2) Industrial Commission | 21,150 | 21,150 |
| 17. Department of Conservation and Development | 29,645 | 29,645 |
| 18. State Board of Elections | 5,655 | 6,655 |
| 19. Local Government Commission | 28,560 | 28,560 |

	1933-34	1934-35
20. Department of Agriculture—for gasoline and oil inspection	\$ 15,660	\$ 15,660
21. Department of Agriculture—for weights and measures	2,430	2,430
22. Board of Public Buildings and Grounds:		
(1) Public Buildings and Grounds	65,870	65,870
(2) Governor's Mansion	6,910	6,910

IV. EDUCATIONAL INSTITUTIONS

Educational institutions.

1. University of North Carolina (Consolidated)	832,240	832,240
(The appropriations under title IV-1 include the University at Chapel Hill and State College of Agriculture and Engineering and North Carolina College for Women as formerly designated and known)		
2. Coöperative Agricultural Extension—State College	80,100	80,100
3. East Carolina Teachers' College	84,280	84,280
4. Negro Agricultural and Technical College	28,630	28,630
5. Western Carolina Teachers' College	40,000	40,000
6. Appalachian State Teachers' College	52,550	52,550
7. Cherokee Indian Normal School	13,410	13,410
8. Winston-Salem Teachers' College (Colored)	23,210	23,210
9. Elizabeth City State Normal School (Colored)	13,780	13,780
10. Fayetteville State Normal School (Colored)	16,850	16,850
11. North Carolina College for Negroes	24,170	24,170
12. North Carolina School for the Deaf	80,000	80,000
13. (1) State School for the Blind and Deaf	80,280	80,280
(2) Blind Student Aid	1,500	1,500

V. CHARITABLE AND CORRECTIONAL INSTITUTIONS

Charitable and correctional institutions.

1. State Hospital at Raleigh	228,910	228,910
2. State Hospital at Morganton	243,980	243,980
3. State Hospital at Goldsboro	150,000	150,000
4. Caswell Training School	98,720	98,720
5. North Carolina Orthopedic Hospital	70,560	70,560
6. (1) North Carolina Sanatorium	144,250	144,250
(2) Extension Bureau	15,780	15,780
7. Stonewall Jackson Training School	76,080	76,080

	1933-34	1934-35
8. State Home and Industrial School for Girls	\$ 50,750	\$ 50,750
9. Morrison Training School (Colored) ..	26,080	26,080
10. Eastern Carolina Training School	28,040	28,040
11. State Industrial Farm Colony for Women	13,210	13,210
12. The State's Prison	-----	-----
13. (1) North Carolina Soldiers' Home....	16,000	12,000
(2) Confederate Cemetery	350	350
14. Confederate Women's Home	11,220	11,220
15. Oxford Orphanage	21,000	21,000
16. Oxford Colored Orphanage	19,250	19,250
17. Efland Industrial School for Negro Girls	1,400	1,400
(The appropriations under titles V-15, 16 and 17 are to institutions not owned by the State, and are grants in aid.)		

State aid and obligations.

VI. STATE AID AND OBLIGATIONS

1. Board of Charities and Public Welfare:		
(1) Mothers' Aid	32,500	32,500
(2) Care Dependent Children	3,000	3,000
2. Board of Health for Orthopedic Clinics	4,800	4,800
3. State Board Vocational Education for Vocational Education	90,000	90,000
4. State Board Vocational Education for Industrial Rehabilitation	7,200	7,200
5. Governor's Office for Fugitives from Justice	2,500	2,500
6. State Veterinarian for Indemnity for Slaughtered diseased Livestock....	1,500	1,500
7. Landscrip Fund—Interest to State College	7,500	7,500
8. Firemen's Relief	1,750	1,750
9. Bennett Memorial	50	50
10. Confederate Museum	200	200

Pensions.

VII. PENSIONS

1. Confederate Veterans and Widows....	720,600	630,200
2. Inmates Soldiers' Home	240	180
3. W. T. Reaves	675	675
4. I. C. Blair	450	450
5. Olivia B. Grimes	450	450

VIII. CONTINGENCY AND EMERGENCY

1. To provide for contingency and emergency expenditures for any purpose authorized by law, for which no specific appropriation is made, or for which inadvertently an insufficient appropriation has been made hereunder. Allotments to be made from this appropriation under the provisions of section thirteen of chapter one hundred of the Public Laws of one thousand nine hundred twenty-nine, or of chapter two hundred seven of the Public Laws of one thousand nine hundred twenty-five, or of such other statute as may be applicable \$200,000 \$200,000

Contingency and emergency.

Purpose stated.

IX. PUBLIC SCHOOLS

For a State-wide eight months public school in place of the present six months and extended terms, \$16,000,000 annually, and for this appropriation no *ad valorem* tax shall be assessed or levied.

Public schools of eight months term.

No *ad valorem* tax.

X. DEBT SERVICE (GENERAL FUND)

	1933-34	1934-35
1. Interest on Bonds	\$2,787,705	\$2,739,080
2. Amortization debit balance (1925)....	1,000,000	1,588,000
3. Sinking Fund Installments	271,320	271,320
4. Redemption of Bonds	150,000	150,000
5. Interest on Borrowing in anticipa- tion of Revenue	25,000	25,000
6. Debt Service (Expenses bond sales, etc.)	9,250	-----

Debt service.

AGRICULTURE FUND

SEC. 2. The appropriations out of the Agriculture Fund of the State for the maintenance of agricultural activities are hereby made for the two fiscal years ending June thirtieth, nineteen hundred thirty-four, and June thirtieth, nineteen hundred and thirty-five, respectively, according to the following schedule:

Agriculture fund.

XI. AGRICULTURE

	1933-34	1934-35
1. Department of Agriculture	\$ 189,850	\$ 189,850
2. State Fair	-----	-----

Agriculture.

	1933-34	1934-35
3. State College:		
(1) Experiment Station	\$ 26,350	\$ 26,350
(2) Seed Improvement	4,550	4,550
(The appropriations under title XI-1 may be increased under authorization by the Director of the Budget as realized receipts of the Agriculture Fund may justify. The State Fair under title XI-2 may be operated within its own receipts in the discretion of the State Board of Agriculture. The appropriations under XI-3-(1) are for the purpose of carrying out the provisions of chapter one hundred forty-two of the Public Laws of one thousand nine hundred twenty-five, and may be available only after provision is made for the work of the Department of Agriculture and in such reduced amounts as may be necessary under section two of said chapter. The appropriations under title XI-3-(2) are for Seed Improvement work under chapter three hundred twenty-five of the Public Laws of one thousand nine hundred twenty-nine.)		
State Fair.		
Seed improvement.		
Highway fund.		

HIGHWAY FUND

SEC. 3. The appropriations out of the Highway Fund of the State for the expense of collecting revenues, for the service of the Highway debt, and for the maintenance of Highway activities, are hereby made for each of the two fiscal years ending June thirtieth, nineteen hundred thirty-four, and June thirtieth, nineteen hundred and thirty-five, respectively, according to the following schedule:

Highways.

XII. HIGHWAYS

	1933-34	1934-35
1. Highway Commission Administration	\$113,650	\$113,650
2. Motor Vehicle Bureau and Highway Patrol	379,100	379,100
3. Maintenance State Highways	1,680,000	1,680,000
4. Maintenance County Highways	4,320,000	4,320,000
5. Repayment County Loans	511,800	509,650
6. Construction State Highways	190,000	190,000

(Transfers or changes may be made to and/or from title XII-3 and 4 and 6, and increases may be made in the same titles, under authorization by the Director of the Budget: *Provided*, such transfers or changes and increases shall be within the restrictions placed by law on the respective titles, and that such increases shall not be in excess of the receipts and/or increment to the Highway Fund: *Provided, further*, such transfers or changes do not increase title XII-3, Maintenance State Highways to more than \$2,-200,000 each year, and do not increase title XII-4 Maintenance County Highways to more than \$4,-700,000 each year.) (The appropriations to the Motor Vehicle Bureau and Highway Patrol under title XII-2 include \$32,000 for each year to be transferred or paid to the Department of Revenue for general administration and supervision.)

Transfers and changes.

Motor Vehicle Bureau and Highway Patrol.

XIII. DEBT SERVICE (HIGHWAY FUND)

	1933-34	1934-35
1. Interest on Bonds	\$4,490,310	\$4,325,638
2. Sinking Fund Installments	500,000	500,000
3. Redemption of Bonds	3,583,000	4,133,000
4. Interest on borrowing in anticipation of Revenue	40,000	40,000

Debt Service.

TRANSFER FROM THE HIGHWAY FUND TO THE GENERAL FUND

SEC. 4. The State Highway Commission is established on a self-supporting basis through the levy of motor vehicle licenses and taxes, but being a part of the State Government, to be fully self-supporting, it should contribute reasonably to the cost of general government; there is preempted to it certain sources of revenue to which general government is denied, but the funded debt obligations of the State Highway Commission are also obligations of the State itself.

State Highway Commission declared part of State Government.

Under this assumption, it is deemed that one million dollars a year would be a reasonable contribution by the Highway Fund to the debt service cost of general government, and there

Transfer of million dollars to General Fund.

is hereby appropriated out of the surplus, if any, of the Highway Fund for transfer to and use by the General Fund for debt service, or for any existing deficit, the sum of one million dollars for the fiscal year ending June thirtieth, nineteen hundred thirty-four, and the sum of one million dollars for the fiscal year ending June thirtieth, nineteen hundred thirty-five:

Available only
out of surplus.

Provided, these sums shall not be available unless and until full provision is made for the expense of collecting Highway revenues, for the administration of the Highway Commission, for the service of the Highway Debt, and for maintenance of the State and County Highways (as set out under titles XII and XIII of section 3 of this act), and there then remains a sufficient balance or surplus in the State Highway Fund.

REDUCING SALARIES AND WAGES

Salary reductions.

SEC. 5. The costs of all salaries and wages to be paid out of or under the appropriations made in sections one, two and three of this act, or to be paid out of any expendable receipts, to officers, employees and agents of the State, or of any of its departments, bureaus, institutions and agencies, are hereby reduced to not more than such sums as are provided under the appropriations to the several departments, bureaus, institutions and agencies for each of the fiscal years nineteen hundred thirty-three-thirty-four and nineteen hundred thirty-four-thirty-five.

38% reduction
in certain cases,
determined upon.

(a) It is the intention to reduce the costs of all such salaries and wages under the appropriations, and/or expendable receipts, under titles II Supreme Court Departmental Expense, III Executive and Administrative and VI State Aid and Obligations, of section one; under title XI Agriculture of section two; and under title XII Highways, of section three, by at least thirty-eight per cent (38%) of the salaries, wages and rates that would have been in effect July first, nineteen hundred thirty, taking into consideration changes in organization, staff requirements and such other factors as might have changed the basis;

32% in
institutions.

(b) It is the intention to reduce the costs of all such salaries and wages under the appropriations, and/or expendable receipts, under titles IV Educational Institutions and V Charitable and Correctional Institutions, of section one, by at least thirty-two per cent (32%) of the salaries, wages and rates that would have been in effect July first, nineteen hundred thirty, taking into consideration changes in organization, staff requirements and such other factors as might have changed the basis;

Method of salary
reductions.

(c) Within the amounts provided and the intentions expressed in sub-sections (a) and (b), the assistant director of the budget for the departments, bureaus and other agencies com-

ing within the Personnel Act (Chapter 277 of the Public Laws of 1931) and the several boards or commissions for the institutions, and certain officers of departments as are so governed, shall reduce and adjust the salaries and wages of all officers, employees and agents under their respective jurisdictions.

(d) It is the intention to reduce the costs of all salaries and wages under appropriations under title IX Public Schools, of section one, by at least thirty-five per cent (35%) as concerning superintendents, of the salaries, wages and rates in effect the present scholastic year, nineteen hundred thirty-two-thirty-three; by at least thirty-five per cent (35%) as concerning principals and by at least thirty per cent (30%) as concerning teachers and all other employees, of the salaries, wages and rates that would have been in effect July first, nineteen hundred thirty. The reductions and adjustments shall be effected by the State Board of Equalization, or by such other body as may succeed in its place, in the allocation of the appropriations.

35% as to school
superintendents
and principals and
30% as to teachers.

SEC. 6. The salaries of certain officers now fixed by statute shall be reduced and fixed at rates per annum as shown in the following schedule:

Salaries fixed for
certain officers.

State Librarian	\$1,800
Adjutant General	3,825
Chairman, Corporation Commission.....	4,250
Corporation Commissioner and ex- officio Securities Commissioner.....	4,500
Corporation Commissioner	3,825

This section does not include officers whose salaries are fixed by statute either originally or in reduced sums at this session of the General Assembly.

Exceptions.

SEC. 7. Fees or compensation to be paid to members of boards or commissions for attendance out of or under the appropriations made in sections one, two and three of this act shall be reduced and fixed at rates per diem as shown in the following schedule:

Reduction in per
diem allowed
certain board
and commission
members.

Advisory Budget Commission.....	\$7.00 and necessary travel expenses.
State Board of Equalization.....	7.00 and necessary travel expenses.
Highway Commission	7.00 and necessary travel expenses.

All other boards and commissions, including those governing the institutions, but not including such as its members are now serving without compensation, \$3.50 per day and 5 cents per mile of travel going and returning, in lieu of per diem and travel expenses.

General provisions.

GENERAL PROVISIONS

Travel allowances.

SEC. 8. Allowances out of or under the appropriations made in sections one, two and three of this act for travel expenses cover only ordinary field and occasional travel in connection with the work of the department, institution, or agency, and shall be so limited, unless provision is made through a travel authorization by the Director of the Budget for convention, conference, or out-of-State travel. Allowances shall not be made in excess of the following: For subsistence—hotel and meals—in towns of less than 10,000 population, \$3.00 per day; over 10,000 and less than 20,000, \$3.50 per day; over 20,000, \$4.00 per day; for convention, conference, or out-of-State, when authorized, \$6.00 per day; for transportation, using personally owned automobile, five cents per mile of travel.

Schedule.

Insurance and bonds.

SEC. 9. All insurance and all official, fidelity and surety bonds authorized for the several departments, institutions and agencies shall be effected and placed by the Insurance Department, and the cost of such placements shall be liquidated by the department, institution or agency involved upon bills rendered to and approved by the Insurance Commissioner.

Special provisions.

SPECIAL PROVISIONS

Audits by State Auditor of Highway Commission.

SEC. 10. The cost of all audits made by the State Auditor of the books and accounts of the State Highway Commission under section twenty-four of chapter two of the Public Laws of one thousand nine hundred twenty-one, which cost is hereby fixed at two thousand five hundred (\$2,500.00) dollars for each year, shall be paid out of the funds of the State Highway Commission. Such audits shall be made by the State Auditor and members of his staff.

Gasoline and Oil Inspection Fund.

SEC. 11. All receipts under article fourteen of chapter eighty-four of the Consolidated Statutes shall be covered into the State Treasury, as now provided by law, and kept as a distinct fund to be styled the "Gasoline and Oil Inspection Fund," and the amounts remaining in such Fund at June thirtieth, and December thirty-first, of each year shall be transferred to the General Fund.

Miscellaneous expenses.

SEC. 12. All expenses of every kind, and including a reasonable charge by the Board of Public Buildings and Grounds for office occupancy and telephone service, concerning bank examinations by the Banking Department, shall be paid out of fees collected under section two hundred twenty-three (f) of the Consolidated Statutes, Volume Three.

Agricultural extension work.

SEC. 13. The appropriations for Coöperative Agricultural Extension work under title IV-2, section one, of this act are made to meet the State's share of funds provided by the Smith-

Lever Act of Congress and to further promote agricultural work.

SEC. 14. The appropriations made to the North Carolina School for the Deaf under the title IV-12 and to the State School for the Blind and Deaf under title IV-13-(1) section one, of this act, include provisions for the cost of clothing and transportation for indigent pupils. The institutions shall be reimbursed for these items by the counties liable therefor under the provisions of chapter eighty-six of the Public Laws of one thousand nine hundred twenty-seven.

N. C. School for Deaf and for Blind.

Indigent pupils.

SEC. 15. The appropriations made to the Oxford Colored Orphanage under title V-16, section one, of this act shall be available only if and when the expenditures shall be recommended by the Trustees of the institution appointed by the Governor of the State, and the expenditures shall be under the supervision of said Trustees.

Oxford Colored Orphanage.

SEC. 16. The appropriations for Pensions to Confederate Veterans and Widows under title VII-1, section 1, of this act shall be apportioned by the State Auditor. The apportionment shall be made by dividing the appropriation for each year into two estimated parts, one to pay the pensions due on the fifteenth day of December and the second to pay the pensions due on the fifteenth day of June; each part shall be apportioned among the Confederate Veterans and widows of Confederate Veterans listed on the pension rolls according to their various classes at each respective date. Colored laborers and servants now drawing pensions, as well as any others who may hereafter become entitled to such pensions, shall be paid out of the same appropriation and included in like manner in the apportionment. The amounts of all pension warrants returned unaccomplished because of the death of the pensioner or otherwise, or that there is no one entitled to receive the same, shall lapse and revert to the General Fund and become applicable to other appropriations for the biennium.

Pensions to Confederate Veterans and Widows.

Pensions for colored laborers.

Unpaid pensions.

SEC. 17. The State Auditor shall, thirty days before the date for the issuance of pension warrants to Confederate Veterans and Widows, submit to the Governor a statement of the number, or if the Governor requires it, a full list of the pensioners of each class entitled to share in the pension appropriations, together with a statement of the amount appropriated and available for payment of such pensions. The Governor shall, within twenty days, certify to the State Auditor and to the State Treasurer the amounts which shall be paid to pensioners in each class, and no pension warrants not in accord with the Governor's certification shall be issued by the State Auditor or paid by the State Treasurer.

Report by State Auditor on pensions to Governor.

Approval by Governor.

Pensions fixed according to this Act.

SEC. 18. The appropriations made under titles VII-3, VII-4 and VII-5 of section one of this act provide for retirement pensions with amounts fixed by law. The provisions of chapter one hundred sixty-six of the Public Laws of one thousand nine hundred twenty-five, chapter two hundred sixty-nine of the Public Laws of one thousand nine hundred twenty-seven, and chapter three hundred sixteen of the Public Laws of one thousand nine hundred twenty-nine, insofar as amounts are provided, are hereby suspended and such pensions for the two fiscal years, 1933-34 and 1934-35, are reduced to the amounts provided under this act.

Deficiencies.

DEFICIENCIES

In contingency and emergency fund because of high interest rates.

SEC. 19. The unexpected high cost of interest on current borrowing exhausted the appropriations therefor and will have exhausted the contingency and emergency appropriation by June thirtieth, one thousand nine hundred thirty-three, the end of this fiscal year. There is therefore appropriated out of the General Fund a sum of one hundred forty-three thousand four hundred fifty (\$143,450.00) dollars to increase and for Contingency and Emergency for the fiscal year ending June thirtieth, one thousand nine hundred thirty-three.

Appropriation to cover.

Liquidation of debt of N. C. College for Negroes.

SEC. 20. The North Carolina College for Negroes has an unauthorized debt of twenty-five thousand seven hundred seven (\$25,707.00) dollars growing out of deficiencies in prior years and particularly out of a deficiency in permanent improvement operations under a grant from the General Education Board for furnishing the Administration Building. The Director of the Budget is hereby authorized in his discretion to make an allotment and/or allotments out of the unallotted balances in the appropriations made under title VII-13, section one, chapter four hundred twenty-nine of the Public Laws of one thousand nine hundred thirty-one, to liquidate any part or all of this debt and which is hereby validated.

EFFECTIVE

Budget Act preserved.

SEC. 21. The provisions of the Executive Budget Act, chapter one hundred, of the Public Laws of one thousand nine hundred twenty-nine, shall remain in full force and effect.

Constitutional parts of Act upheld.

SEC. 22. If any section or provision of this act be declared unconstitutional or invalid by the courts, the same shall not affect the validity of this act as a whole or any part other than the part so decided to be unconstitutional or invalid.

SEC. 23. This act shall be in force and effect after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 550

CHAPTER 283

AN ACT TO PROVIDE FOR THE REGULATION OF AUTOMOBILE LIABILITY INSURANCE RATES.

The General Assembly of North Carolina do enact:

SECTION 1. Every person, association or corporation authorized to transact automobile liability and/or property damage and/or collision insurance business within this State shall file with the Insurance Commissioner on or before their effective date, the classification of risks, rules, rates, and rating plans, for writing such insurance, approved or made by such insurer or by any rating organization of which it is a member, none of which shall become effective until approved by the Insurance Commissioner. The Insurance Commissioner shall within fifteen days after the filing of each classification of risks, rules, rates and rating plans indicate in writing his approval or disapproval thereof with his reasons therefor. Such filing may be made on behalf of an insurer by the rating organization of which it is a member. Any bureau organized in this State for making and/or administering automobile rates and rating plans shall provide for equal representation of stock and non-stock insurers upon its governing and all other committees and shall admit to membership any insurer applying therefor.

Approval by Insurance Commissioner of automobile liability insurance rates.

Membership in rating organizations.

SEC. 2. Every person, association, or corporation authorized to transact the aforesaid insurance business within this State shall comply with the rates and the rules affecting such rates of the rating organization in which it has membership or whose rates it adopts as its standard, or with the rates and rules which such insurer has filed with the Insurance Commissioner.

Compliance with fixed rates mandatory.

SEC. 3. It shall be the duty of the Insurance Commissioner, after due notice and a hearing before him, to order an adjustment of rates on any such risks or classes of risks whenever it shall be found by him that such rates are excessive or unreasonable or that any insurer is discriminating unfairly between its policyholders whose risks are of essentially the same hazard. The findings, determinations and orders of the Insurance Commissioner shall be subject to review on their merits by appeal to the Superior Court of Wake County.

Adjustment of unreasonable rates.

Appeal to courts from Commissioner.

SEC. 4. Nothing in this act shall be construed to limit the method of determining rates or plan of operation of any mutual insurance company or inter-insurance exchange in this State, or prevent refund to all policyholders of the same class any portion of the annual premium not required to defray the expense of such insurance.

Refunds by mutuals and exchanges unaffected.

Conflicting laws
repealed.

SEC. 5. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 6. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of April, A. D. 1933.

H.B. 975

CHAPTER 284

AN ACT TO PROHIBIT THE WRONGFUL USE OF MILK BOTTLES, CRATES, CANS AND OTHER CONTAINERS OF DAIRY PRODUCTS.

The General Assembly of North Carolina do enact:

Regulation of
use of milk
containers.

SECTION 1. No person, firm or corporation shall use, or permit to be used a milk bottle, or other receptacle designed as a milk container, or container of dairy products, and having the name, brand or trade mark of any other person, firm or corporation thereon, for any purpose other than as a milk container, or as a container of dairy products.

Same.

SEC. 2. It shall be unlawful for any person, firm or corporation to use or permit to be used any milk bottle, can, crate, or any other container for milk or milk products which has the name, label, trade name or inscription of any other person, firm or corporation blown, embossed or marked thereon.

Purchase of
containers
regulated.

SEC. 3. That it shall be unlawful for any person, firm or corporation to purchase milk bottles except from a whole-sale dealer, retail store or dairyman having the same for sale and it shall also be unlawful for any person, firm or corporation, other than dealers having the same for sale, to sell any milk bottles: *Provided*, that this act shall not apply to judicial sales.

Not applicable to
judicial sales.

Violation made
misdemeanor.

SEC. 4. Any person, firm or corporation or agent willfully violating any of the sections of this statute shall be guilty of a misdemeanor, and shall be subject to a penalty of a fine of not more than fifty (\$50.00) dollars, or imprisonment of not more than thirty days for each and every violation thereof.

Conflicting laws
repealed.

SEC. 5. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 6. This act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1933.

H.B. 1220

CHAPTER 285

AN ACT TO AMEND THE MACHINERY ACT OF THE
GENERAL ASSEMBLY OF NORTH CAROLINA, SES-
SION 1933, RATIFIED APRIL 3, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. Amend Article 5, Section 400, Sub-section 1, by adding after the word "Vance" and before the word "Counties," in the last line of Sub-section 1, the word "Pender." H. B. No. 914,
Public Laws 1933,
Machinery Act,
amended, as to
Pender County.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws
repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1933.

H.B. 1260

CHAPTER 286

AN ACT TO AMEND SECTION 1443 OF VOLUME THREE
OF THE CONSOLIDATED STATUTES PROVIDING AN
ADDITIONAL TERM OF COURT FOR PERQUIMANS
COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by inserting after the word "Perquimans" in the paragraph relating to the terms of court for said county the words "Seventh Monday before the first Monday in March, for civil cases only, for which term a special Judge to be assigned by the Governor." C. S. 1443,
amended, as to
terms of Perqui-
mans County
Superior Court.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1933.

H.B. 1263

CHAPTER 287

AN ACT TO AMEND SECTION 4458 OF THE CONSOLIDATED STATUTES RELATING TO PUBLIC DRUNKENNESS IN THE KING HIGH SCHOOL DISTRICT, STOKES COUNTY.

The General Assembly of North Carolina do enact:

C. S. 4458,
amended.

SECTION 1. That section four thousand four hundred and fifty-eight of the Consolidated Statutes be and the same is hereby amended by adding thereto a new sub-section to read as follows:

Punishment for
public drunken-
ness in the King
High School
District, Stokes
County.

10. By a fine of fifteen dollars or imprisonment for ten days for the first offense; by a fine of twenty-five dollars or imprisonment for twenty days for the second offense; by a fine of fifty dollars or imprisonment for thirty days for the third and subsequent offenses, in the King High School District, Stokes County.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1933.

S.B. 577

CHAPTER 288

AN ACT TO AMEND SENATE BILL NO. 10, BEING A BILL TO BE ENTITLED AN ACT TO PROVIDE A METHOD FOR THE READJUSTMENT OF THE INDEBTEDNESS OF THE COUNTIES AND MUNICIPALITIES WITH CREDITORS AND HOLDERS OF SECURITIES BY EXEMPTING FORSYTH COUNTY, THE MUNICIPALITIES AND POLITICAL SUBDIVISIONS THEREIN FROM ITS PROVISIONS.

The General Assembly of North Carolina do enact:

S. B. No. 10,
Public Laws 1933,
amended, exempt-
ing Forsyth
County from
Act for readjust-
ment of indebt-
edness of local
units.

SECTION 1. That section ten of the Act of the General Assembly ratified on April third, one thousand nine hundred and thirty-three, entitled "An Act to Provide a Method for the Readjustment of the Indebtedness of Counties and Municipalities with Creditors and Holders of Securities," is hereby amended by striking out the period at the end of the section and substituting a colon, and by adding after the colon the following:

"Provided, however, that this act shall not apply to Forsyth County, or to any municipality or political sub-division of said County."

SEC. 2. This act shall be in full force and effect after its ratification.

Ratified this the 20th day of April, A. D. 1933.

S.B. 578

CHAPTER 289

AN ACT TO AMEND HOUSE BILL 914 ENTITLED AN ACT TO PROVIDE FOR THE LISTING AND VALUING OF ALL PROPERTY, REAL, PERSONAL AND MIXED, AT ITS TRUE VALUE IN MONEY BY EXEMPTING FORSYTH COUNTY FROM CERTAIN PROVISIONS THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 805 of the Act of the General Assembly of 1933, entitled an act to provide for the listing and valuing of all property, real, personal and mixed, at its true value in money is hereby amended by changing the period at the end of said section to a colon and by inserting after the colon the following: "*Provided further*, that the last sentence of clause (eight) of this section beginning with the words 'the Board of Commissioners' and ending with the words 'one per cent' shall not apply to Forsyth County, or to any municipality or other political sub-division of said County."

H. B. No. 914,
Public Laws 1933,
Machinery Act,
amended, exempt-
ing Forsyth
County from
certain provisions.

SEC. 2. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1933.

S.B. 579

CHAPTER 290

AN ACT TO AMEND HOUSE BILL 158, ENTITLED AN ACT SETTING-UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES BY EXEMPTING FORSYTH COUNTY, THE MUNICIPALITIES AND POLITICAL SUB-DIVISIONS THEREIN FROM THE PROVISIONS CONTAINED THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-six of the act of the General Assembly ratified on the thirteenth day of March, one thousand nine hundred and thirty-three, entitled "An Act Setting-Up and Establishing the Methods, Processes and Proceedings

H. B. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended,
exempting
Forsyth County.

by Which a Lien May be Acquired Upon Real and Personal Property, and the Same Sold and the Title Thereon Conveyed for Failure to Pay Taxes" is hereby amended by striking out the word "Forsyth" and changing the period at the end of said section to a colon, and by inserting after the colon the following:

"*Provided, further,* that this Act shall not apply to Forsyth County, or to any municipality or political sub-division of said county, and all laws relating to the subject matter of this act which were in force at the time of the ratification of this act shall be and remain in full force and effect in Forsyth County, and any municipalities and political sub-divisions of said county."

SEC. 2. This Act shall be in full force and effect after its ratification.

Ratified this the 20th day of April, A. D. 1933.

S.B. 483

CHAPTER 291

AN ACT TO AUTHORIZE THE TRUSTEES OF THE UNIVERSITY TO CONSTRUCT AND FINANCE AN ATHLETIC STADIUM FOR NORTH CAROLINA STATE COLLEGE OUT OF FUNDS OTHER THAN GENERAL REVENUES OF THE STATE.

The General Assembly of North Carolina do enact:

Athletic stadium provided for State College.

No State funds to be used.

Trustees authorized to contract for and secure loan.

SECTION 1. That for the purpose of enlarging and improving the athletic stadium facilities on the grounds of North Carolina State College of Agriculture and Engineering, the Trustees of the University of North Carolina are empowered and authorized to borrow a sum of money not to exceed Fifty Thousand Dollars (\$50,000.00); *provided* that no part of the payments for the principal or interest charges on said loan shall be made out of the general revenues of the State of North Carolina.

SEC. 2. That, for the further purposes of constructing, operating and financing said athletic stadium facilities, the Trustees of the University may authorize and approve or enter into such agreements, contracts, leases by and between the North Carolina State College, its administrative officers or boards, and other parties as the Trustees deem advisable, and may pledge, appropriate, and pay such sums out of the athletic receipts of North Carolina State College as may be

required to secure, repay, or meet the interest charges on the loan herein authorized.

SEC. 3. That this Act shall be in force from and after its ratification.

Ratified this the 21st day of April, A. D. 1933.

H.B. 1252

CHAPTER 292

AN ACT TO PERMIT DONORS TO PRESCRIBE THE SALARIES OF EMPLOYEES ASSIGNED TO CERTAIN DUTIES IN CERTAIN STATE DEPARTMENTS OR AGENCIES WHICH EMPLOYEES ARE SUPPORTED BY SUCH DONORS AND WHOSE SALARIES ARE ENTIRELY DERIVED BY DONATIONS TO BE USED FOR THAT PARTICULAR PURPOSE AND NO OTHER.

Whereas the State is now receiving certain donations from sources from without the State; and

Whereas said donations are made for the purpose of employing certain employees by the State; and

Whereas without such donations the State would not have the benefit of the services of such employees; and

Whereas the said salaries paid the said employees are fixed by the persons making the said donations; and

Whereas the said donations do not require a matching fund and the entire salary paid the said employees are received from donations; and

Whereas if the salaries so paid the said employees are reduced the amount so saved by the reduction can not be used by the State for other purposes and are required to be returned to the donor: *Now, therefore,*

The General Assembly of North Carolina do enact:

SECTION 1. The Director of the Budget or the Assistant Director of the Budget is hereby prohibited from reducing by any amount or sum whatsoever salaries or travel expenses of those employees of the State of North Carolina whose said salaries and travel expenses are entirely derived from donations to the State of North Carolina and which can not be used by the State for any other purpose.

SEC. 2. That all laws and clauses of laws which conflict with the provisions of this act are hereby repealed to the extent of such conflict.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of April A. D. 1933.

Preamble:
Certain employees
in State receiving
salaries entirely
from outside
sources.

No matching
fund required.

Not applicable
to any other
purpose.

Such salaries not
reducible by
Budget Bureau.

Conflicting laws
repealed.

S.B. 528

CHAPTER 293

AN ACT TO EXTEND THE TIME FOR ATTACHMENT OF PENALTIES FOR THE NON-PAYMENT OF TAXES FOR THE YEAR 1932 IN ANSON COUNTY AND TO PERMIT THE BOARD OF COMMISSIONERS OF ANSON COUNTY TO ADVERTISE DELINQUENT TAXPAYERS.

Preamble:
Emergency
declared in
Anson County.

Whereas, an emergency exists in Anson County and it is necessary in order to preserve the credit of said County that it realize without delay the amounts due it from unpaid taxes, and it is necessary that additional inducements be made to the taxpayers to secure from them the taxes due and unpaid for the year 1932, and to inform the citizens of said County as to what portion of its taxpayers have failed to pay the taxes due to said County: *Now, therefore*,

The General Assembly of North Carolina do enact:

Ch. 428, Public
Laws 1931,
amended.

SECTION 1. That section eight hundred and five of chapter four hundred and twenty-eight of the Public Laws of North Carolina, one thousand nine hundred and thirty-one, be and the same is hereby amended by striking out sub-sections four, five, six and seven and inserting in lieu thereof a new sub-section designated sub-section four as follows:

Penalty on tax
payments.

"(4). After the first day of July next after due and payable there shall be added a penalty of four per cent."

Publication of
notice of penalty.

SEC. 2. That the Board of Commissioners shall immediately upon the passage of this act cause to be published in some paper published in Anson County a notice setting forth the effect of this change in the amount of penalties imposed upon the unpaid taxes due to said county, which notice shall be published not less than two successive weeks and be paid for by said Anson County.

Publication of list
of delinquents.

SEC. 3. That the Board of Commissioners of Anson County, or any governing body of any municipality within said County, may, in their discretion, at any time prior to October first after delivery of tax books to the Sheriff or other tax collecting officer require such Sheriff or other tax collecting officer to publish a list of all delinquent taxpayers owning real estate, giving a brief description of the property listed, the township wherein the property is located, the race to which the owner belongs, and the amount of taxes due by said delinquent taxpayer. The list so required to be published shall be published once a week for not less than two nor more than four successive weeks in some newspaper published in said County. The cost of advertising shall not exceed the sum

Contents.

of twenty cents per name and shall be added to the taxes due by the delinquent taxpayer.

SEC. 4. That this act shall apply only to Anson County and to taxes due in said County for the year 1932. Application of Act.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of April, A. D. 1933.

H.B. 1159

CHAPTER 294

AN ACT RELATING TO BUILDING INSPECTION FEES IN LENOIR COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand seven hundred and sixty-eight of the Consolidated Statutes be amended by adding at the end thereof the following: C. S. 2768,
amended.

“That no inspection fee shall be charged in the cities and towns in Lenoir County for the repair or alteration of any building in cases where the estimated cost of the repairs or alterations is less than one hundred dollars.” Building inspection fees in Lenoir County.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of April, A. D. 1933.

H.B. 1265

CHAPTER 295

AN ACT TO FIX THE COMPENSATION OF THE AUDITOR FOR THE COUNTY OF HARNETT AND TO PROVIDE FOR AN ASSISTANT AUDITOR AND TO FIX THE COMPENSATION OF SUCH ASSISTANT.

The General Assembly of North Carolina do enact:

SECTION 1. That the Board of County Commissioners of Harnett County are hereby empowered and authorized in their discretion to employ an assistant to the regular auditor of Harnett County. Assistant to Harnett County Auditor.

SEC. 2. That the compensation for the auditor's office be fixed at two hundred (\$200.00) dollars per month and this amount to cover the entire expense of said office. Allowance to Auditor's office.

SEC. 3. That in no event shall more than two hundred (\$200.00) dollars per month be paid to this office, whether the employees of said office be designated as county accountant or county auditor. Amount limited.

Ch. 146, Public
Laws 1927, thus
amended.

SEC. 4. That chapter one hundred and forty-six, section three, Public Laws of nineteen hundred and twenty-seven, be and the same is hereby repealed in so far as it is applicable to Harnett County.

Conflicting laws
repealed.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in force and effect from and after its ratification.

Ratified this the 21st day of April, A. D. 1933.

H.B. 1337

CHAPTER 296

AN ACT TO AUTHORIZE AND FIX ATTORNEYS' FEES IN CONNECTION WITH TAX FORECLOSURE PRO- CEEDINGS AND/OR SUITS.

The General Assembly of North Carolina do enact:

Employment of
attorneys to
handle tax
foreclosures in
Gaston County.

SECTION 1. That if the Board of Commissioners of Gaston County and/or the municipalities in said County adopt the provisions of House Bill No. 158, passed by the 1933 Session of the General Assembly, being entitled, "An Act Setting Up and Establishing the Methods, Processes and Proceedings by Which a Lien May Be Acquired Upon Real and Personal Property, and the Same Sold and the Title Thereon Conveyed for Failure to Pay Taxes," the Board of Commissioners of Gaston County and/or the governing boards of the municipalities in said County, be and they are hereby authorized, in their discretion, to employ, in lieu of the County Accountant or other officer having charge of tax receipts, an Attorney to handle tax foreclosure proceedings and/or suits, and to fix the fees in said proceedings and/or suits, and said fee shall be taxed as a part of the costs in the proceeding and/or suit.

H. B. No. 158,
Public Laws 1933,
thus amended.

Fixing of fees.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of April, A. D. 1933.

H.B. 1354

CHAPTER 297

AN ACT TO LEGALIZE THE TRANSPORTATION AND DELIVERY OF BEER, LAGER BEER, ALE, PORTER, FRUIT JUICES AND OTHER BREWED AND/OR FERMENTED BEVERAGES, CONTAINING NOT MORE THAN 3.2% OF ALCOHOL BY WEIGHT, OR SUCH OTHER PERCENTAGE AS MAY CONFORM TO ANY ACT OF THE CONGRESS OF THE UNITED STATES, AND TO AMEND SENATE BILL NO. 558, ACTS OF 1933, ENTITLED AN ACT TO ALLOW THE SHIPMENT AND STORAGE OF LEGALIZED BEVERAGES IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be lawful for any person, firm or corporation to transport and deliver beer, lager beer, ale, porter, fruit juices, light wines and/or other brewed or fermented beverages, containing not more than three and two-tenths (3.2%) per cent of alcohol by weight, or such other percentage as may conform to any Act of the Congress of the United States, within the domains of the State of North Carolina.

Shipment into State of beer and light wines permitted.

SEC. 2. That Senate Bill No. 558, ratified on the 18th day of April, 1933, entitled an act to allow the shipment and storage of legalized beverages in the State of North Carolina, be and it is hereby amended by striking out in Section one thereof the words "properly licensed."

S. B. No. 558, Public Laws 1933, amended.

SEC. 3. That all acts, or parts of acts, Public, Public-Local and Private, inconsistent herewith are hereby repealed to the extent of such inconsistency.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of April, A. D. 1933.

S.B. 380

CHAPTER 298

AN ACT TO AMEND CHAPTER 2532 CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO TOLLS BY PUBLIC MILLS IN PENDER COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section 2532 Consolidated Statutes of North Carolina be amended by striking out the words "one-eighth" in line four of said section and inserting in lieu thereof the words "one-sixth."

C. S. 2532, amended, as to tolls by public mills in Pender County.

Conflicting laws
repealed.

SEC. 2. That this act shall apply only to Pender County.

SEC. 3. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

S.B. 433

CHAPTER 299

AN ACT TO VALIDATE CHAPTER ONE HUNDRED EIGHTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-FIVE, AND ALL AMENDMENTS THERETO, AND TO VALIDATE ALL ACTS OF COUNTY BOARDS OF EDUCATION AND BOARDS OF COUNTY COMMISSIONERS PURSUANT TO SAID CHAPTER RELATING TO THE ASSUMPTION OF SCHOOL DISTRICT DEBT BY COUNTIES.

Preamble:
Intent of 1925
General Assembly
to authorize
assumption by
counties of
school district
debts.

Whereas, it was the intention of the General Assembly of one thousand nine hundred twenty-five to authorize counties to assume indebtedness of school districts lawfully incurred for the purpose of erecting and equipping school buildings necessary for the six months school term; and,

Title of enabling
Act.

Whereas, it was the intention of the General Assembly to grant such authority by the passage of a bill entitled "An Act to Amend Certain Sections of Chapter one Hundred thirty-six, Public Laws of One thousand nine hundred twenty-three, and Certain Sections of the Consolidated Statutes Relating to Public Schools," such act being ratified on the ninth day of March, one thousand nine hundred twenty-five, and is designated as Chapter One hundred eighty, Public Laws of One Thousand Nine hundred twenty-five, and,

Act failed to
accord with
constitutional
provisions as
to passage.

Whereas, said act was not passed in accordance with the requirements of Section Fourteen of Article Two of the Constitution of North Carolina;

Now therefore:

The General Assembly of North Carolina do enact:

Ch. 180, Public
Laws 1925, thus
validated.

SECTION 1. That Chapter One hundred eighty, Public Laws of One Thousand nine hundred twenty-five, and all amendments thereto, be and the same are hereby validated.

Likewise as to
actions taken pur-
suant thereto.

SEC. 2. That all acts of county boards of education and boards of county commissioners heretofore made pursuant to said Chapter One hundred eighty, Public Laws of One thousand nine hundred twenty-five, or pursuant to said chapter as amended, be and the same are hereby validated.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

S.B. 476

CHAPTER 300

AN ACT THAT THE SALE OF LIME PRODUCED BY CONVICT LABOR BE CONFINED TO THE VARIOUS STATE DEPARTMENTS AND ITS SUBDIVISIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That the sale of any and all lime produced and/or processed with convict labor shall be confined to the various State departments and its subdivisions. Lime produced by convicts limited to State use.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after the nineteenth day of January, one thousand nine hundred and thirty-four. Effective January 19, 1934.

Ratified this the 24th day of April, A. D. 1933.

S.B. 561

CHAPTER 301

AN ACT TO AMEND HOUSE BILL 747 BEING "AN ACT TO AMEND CHAPTER 35 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1931, RELATING TO CERTAIN CLAIMS PAID BY THE BOARD OF COUNTY COMMISSIONERS OF CHEROKEE COUNTY."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill 747 being "An Act to amend chapter 35 of the Public Laws of North Carolina, Session 1931, relating to certain claims paid by the Board of County Commissioners of Cherokee County," be amended by changing the period at the end of Section 1 of said Act to a comma and adding the words "Macon and Clay Counties." H. B. No. 747, Public Laws 1933, amended, as to claims paid by Macon and Clay Counties.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

H.B. 802

CHAPTER 302

AN ACT TO AMEND CHAPTER FOUR HUNDRED AND FORTY-EIGHT OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE RELATING TO CARTWAYS, SO AS TO INCLUDE NEIGHBORHOOD PUBLIC ROADS.

The General Assembly of North Carolina do enact:

Ch. 448, Public
Laws 1931, and
C. S. 3838,
amended.

SECTION 1. Amend chapter four hundred and forty-eight of the Public Laws of one thousand nine hundred and thirty-one by inserting immediately after the paragraph marked "Section 3838" a new section marked "Section 3838½," to read as follows:

Neighborhood
public roads
defined.

"That all those portions of the public road system of the State which have not been taken over and placed under maintenance or which have been abandoned by the State Highway Commission, but which remain open and in general use by the public, and all those roads that have been laid out, constructed, or reconstructed with unemployment relief funds under the supervision of the Department of Public Welfare, are hereby declared to be neighborhood public roads, and they shall be subject to all of the provisions of this act with respect to the alteration, extension, or discontinuance thereof, and any interested citizen is authorized to institute such proceeding, and in lieu of personal service with respect to this class of roads, notice by publication once a week in any newspaper published in said county, or in the event there is no such newspaper, by posting at the courthouse door and three other public places, shall be deemed sufficient. Upon request of the Board of County Commissioners of any county, the State Highway Commission is permitted, but is not required, to lend assistance to the local authorities in placing such roads in a passable condition without incorporating the same into the State or County Systems, and without becoming obligated in any manner for the permanent maintenance thereof."

Proceeding to
alter, extend or
discontinue.

Assistance by
State Highway
Commission.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act, to the extent of such conflict, are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

H.B. 919

CHAPTER 303

AN ACT TO AMEND SECTION 220 (a), CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME THREE, NINETEEN HUNDRED AND NINETEEN, AS AMENDED, TO LIMIT THE POWERS OF BANKING CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. Section 220 (a), Consolidated Statutes of North Carolina, Volume Three, 1919, as amended, is hereby amended by adding a new paragraph to said section to be numbered "Four" and read as follows:

C. S. 220,
amended.

"4. Nothing contained in this section shall be deemed to authorize banking corporations to engage in the business of dealing in investment securities, either directly or through subsidiary corporations; *provided, however*, that the term 'dealing in investment securities' as used herein, shall not be deemed to include the purchasing and selling of securities without recourse, solely upon order, and for the account of, customers; and *provided further*, that 'investment securities,' as used herein, shall not be deemed to include obligations of the United States, obligations of the State of North Carolina, and/or obligations of any political subdivision thereof, or of cities, towns, or other corporate municipalities in the State of North Carolina."

Dealing by banks
in securities
prohibited.

Term defined.

Government
securities
excepted.

SEC. 2. Any provision in conflict with this act contained in the Articles of Incorporation heretofore issued to any banking corporation is hereby revoked.

Conflicting pro-
visions in bank
charters revoked.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

H.B. 1283

CHAPTER 304

AN ACT SUPPLEMENTAL TO SENATE BILL 180, THE SAME BEING "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX CERTIFICATES," RATIFIED MARCH 27TH, 1933.

The General Assembly of North Carolina do enact:

S. B. 180, Public Laws 1933, Tax Relief Act, amended.

Notes for delinquent taxes in Granville County and its municipalities.

Interest from dates of tax sales certificates added.

Anticipation of installments not reducible by 10% unless approved by governing bodies.

SECTION 1. That section fourteen of an act entitled, "An act to allow the counties, municipalities and other governing agencies to refund tax certificates," same being Senate Bill one hundred and eighty, enacted by the General Assembly of North Carolina, session of nineteen hundred and thirty-three, and ratified on the twenty-seventh day of March, nineteen hundred thirty-three, be and the same is hereby amended by adding at the end of said section the following: *Provided*, that should Granville County and (or) the municipalities therein in the discretion of the governing bodies of the said county and (or) Municipalities therein, elect to adopt the plan set out in this act, and particularly with reference to accepting notes for taxes for the years nineteen hundred and twenty-seven, nineteen hundred and twenty-eight, nineteen hundred and twenty-nine, nineteen hundred and thirty and nineteen hundred and thirty-one, that said County and (or) the municipalities therein are authorized, empowered and directed in its and their discretion, either to adopt and follow the plan as hereinbefore set out in this act in full or to accept notes given in settlement of, or for the purpose of absorbing tax sales certificates, which said notes shall be so worded as that instead of bearing interest from April first, nineteen hundred and thirty-three, the amounts set out in said tax sales certificates, so absorbed by said notes, shall bear interest from the dates of such certificates, respectively: *Provided, further*, that the provisions in said act permitting the maker of any installment note to anticipate the payment thereof by paying the same in whole or in part in cash, less ten per cent discount if paid before the installment is due, shall not apply to Granville County and (or) the municipalities therein, unless the governing bodies of said Granville County and (or) the municipalities therein, should so elect.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

H.B. 1310

CHAPTER 305

AN ACT TO AMEND HOUSE BILL NUMBER 158, ENTITLED "AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," RATIFIED THE 13TH DAY OF MARCH, 1933, SO AS TO PERMIT CLEVELAND COUNTY TO BE EXEMPTED FROM SAID ACT, TO EXTEND THE TIME FOR BRINGING TAX FORECLOSURE SUITS, AND TO SIMPLIFY THE METHOD OF FORECLOSING SAID CERTIFICATES IN CLEVELAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Number One Hundred and Fifty-eight, known as the Tax Foreclosure Act of Nineteen Hundred and Thirty-three, ratified the thirteenth day of March, One Thousand Nine Hundred and Thirty-three, be, and the same is, hereby amended by inserting the word "Cleveland" in section twenty-six of said bill, after the word "to" and before the word "Gaston." And that section twenty-six of said House Bill Number One Hundred and Fifty-eight be further amended by adding at the end of section twenty-six the following: "That the commissioners in any of the above named counties, or the governing council in any city or town in either of said counties, may adopt the provisions of this act to begin with the taxes for the year nineteen hundred and thirty-two, and may proceed to foreclose as now provided by law all tax certificates for any year prior to nineteen hundred and thirty-two."

SEC. 2. That the Board of Commissioners of Cleveland County and the governing board of any city or town in said county shall have the authority to extend the time for the foreclosure of tax certificates for the years nineteen hundred and thirty and nineteen hundred and thirty-one to such time as they may see fit: *Provided*, the time for said foreclosure is not extended beyond November first, nineteen hundred and thirty-four.

SEC. 3. That in the foreclosure of all tax certificates by Cleveland County, or any city or town in said county, it shall be lawful to proceed under the provisions of Chapter Two Hundred and Twenty-one of the Public Laws of Nineteen Hundred and Twenty-seven, and all laws amendatory thereto, which were in force and effect prior to the ratification of House Bill One Hundred and Fifty-eight, enacted by the Gen-

H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended,
exempting
Cleveland County.

Foreclosure of
1932 taxes in
exempted counties.

Extension of tax
foreclosures in
Cleveland County.

Time limit.

Foreclosure law
applicable.

Parties defendant.	eral Assembly of Nineteen Hundred and Thirty-three: <i>Provided, however,</i> that in all said tax foreclosure suits it shall not be necessary to name any person as a party defendant in the summons or complaint, except the one in whose name said property was listed for taxation, and in the event said person should be dead, then the proper and only necessary party to name as defendant shall be the administrator or executor of the person in whose name said property was listed.
Description of property in complaint.	SEC. 4. That in all said tax foreclosure suits brought by Cleveland County, or any city or town in said County, under the provisions of this act, the description of said property, as shown on the tax list and/or tax record of said county, city, or town, with the name of the person against whom it is listed, shall be sufficient to identify said property in the complaint and in the notice of said action, required to be published, and that it shall not be necessary to give any other description of said property in the complaint, notice, or in the judgment of the court, authorizing a sale of said property: <i>Provided, however,</i> that in the advertisement of said property for sale by the Commissioner, appointed by the court, a complete description of same shall be given, showing its location by metes and bounds.
In notice as published.	
Complete description in advertisement of sale.	
Foreclosure suit declared action <i>in rem</i> .	SEC. 5. That every tax foreclosure suit brought by Cleveland County, or any city or town in said county, under and in accordance with the provisions of this act, is hereby declared to be a proceeding in rem against the property upon which said tax is a lien, and not an action in personam against the owner of said property, or against any person who may have any interest in said property, either as mortgagee, judgment creditor, or otherwise. That the notice of said action, when published as required by law, shall constitute a legal and valid service of the summons and complaint in said action against all parties not named in the original summons and complaint, who have any interest in or to said property, whether they be residents or non-residents of the State; and that when the party named as defendant in the original summons is a non-resident of the State, and service of said summons and complaint must be had by publication, then the notice of said action, as required to be published for the benefit of all persons having any interest in said property, when published as required by law, shall be and constitute a legal and valid service of the summons and complaint in said action against said non-resident defendant.
Publication of notice constitutes valid service.	
Publication for non-residents.	
Consolidation of suits for 1930 and 1931 taxes.	SEC. 6. That in the foreclosure of tax certificates in Cleveland County under the provisions of this act, when it shall appear that the county, city or town owns or holds a certifi-

cate of sale for taxes for the year nineteen hundred and thirty and for the year nineteen hundred and thirty-one on the same property and said property for both years was listed in the name of the same person or persons, it shall not be necessary to bring two foreclosure suits, but that both of said certificates may be consolidated in one action for the purpose of foreclosure.

SEC. 7. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 8. That this act shall be in force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

H.B. 1339

CHAPTER 306

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO THE HOLDING OF COURTS IN THE WESTERN DIVISION, ELEVENTH DISTRICT, SO AS TO FIX THE TERMS OF COURT FOR FORSYTH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred forty-three of the Consolidated Statutes of North Carolina as amended, relating to the holding of courts in the Western Division, Eleventh District, Forsyth County, be amended to read as follows: C. S. 1443, amended.

“That the terms of Superior Court for Forsyth County shall each continue for two weeks, beginning on Monday as follows: Eighth Monday before the first Monday of March, for the trial of criminal and civil cases; sixth Monday before the first Monday of March, for the trial of civil cases only; fourth Monday before the first Monday of March, for the trial of criminal and civil cases; second Monday before the first Monday of March, for the trial of civil cases only; first Monday of March, for the trial of criminal and civil cases; second Monday after the first Monday of March, for the trial of civil cases only; fourth Monday after the first Monday of March, for the trial of criminal and civil cases; sixth Monday after the first Monday of March for the trial of civil cases only; ninth Monday after the first Monday in March, for the trial of criminal and civil cases; eleventh Monday after the first Monday in March, for the trial of civil cases only; thirteenth Monday after the first Monday of March, for the trial of criminal and civil cases; sixteenth Monday after the first Monday of March, for the Terms of Forsyth County Superior Court.

trial of civil cases only; eighth Monday before the first Monday of September, for the trial of criminal and civil cases; first Monday before the first Monday of September, for the trial of criminal and civil cases; third Monday after the first Monday of September, for the trial of civil cases only; fifth Monday after the first Monday of September, for the trial of criminal and civil cases; sixth Monday after the first Monday of September, for the trial of civil cases only; ninth Monday after the first Monday of September, for the trial of criminal and civil cases; eleventh Monday after the first Monday of September, for the trial of civil cases only; thirteenth Monday after the first Monday of September, for the trial of criminal and civil cases."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Effective
July 1, 1933.

SEC. 3. That this act shall be in force from and after July first, one thousand nine hundred thirty-three.

Ratified this the 24th day of April, A. D. 1933.

S.B. 115

CHAPTER 307

AN ACT TO AMEND CHAPTER 21 OF THE CONSOLIDATED STATUTES 1919 TO MAKE MORE EFFECTIVE THE REGULATION OF PUBLIC UTILITIES.

The General Assembly of North Carolina do enact:

C. S. ch. 21,
amended, as to
public utilities.

That Chapter 21 of the Consolidated Statutes 1919 be and the same is hereby amended by adding at the end of said Chapter the following:

Definitions:

Corporation.

SECTION 1. That (a) the term "corporation," when used in this act, includes a private corporation, an association, a joint stock association or a business trust.

Person.

(b). The term "person," when used in this act, includes a natural person, a partnership or two or more persons having a joint or common interest, and a corporation as herein before defined.

Municipality.

(c). The term "municipality," when used in this act, includes a city, a county, a village, a town, and any other public corporation existing, created or organized as a governmental unit under the constitution or laws of the State.

Commission.

(d). The term "commission" shall mean the Corporation Commission.

Public utility.

(e). The term "public utility," when used in this act, includes persons and corporations, or their lessees, trustees and receivers now or hereafter owning or operating in this State equipment or facilities for:

- (1). Producing, generating, transmitting, delivering or furnishing gas, electricity, steam or any other agency for the production of light, heat or power to or for the public for compensation; Purposes:
Furnishing gas, electricity or steam.
- (2). Diverting, developing, pumping, impounding, distributing or furnishing water to or for the public for compensation; Water.
- (3). Transporting persons or property by street, suburban or interurban railways for the public for compensation; Transportation by railway.
- (4). Transporting persons or property by motor vehicles for the public for compensation, but not including taxicab, operating on call, or truck transfer service in cities or towns; By motor vehicles.
- (5). Transporting or conveying gas, crude oil or other fluid substance by pipe line for the public for compensation; Pipe lines.
- (6). Conveying or transmitting messages or communications by telephone or telegraph, where such service is offered to the public for compensation; Telephone and telegraph.
- (7). The term "public utility" shall for rate making purposes only include any person producing, generating or furnishing any of the foregoing services to another person for distribution to or for the public for compensation. General.
- The term "public utility" shall not include any person not otherwise a public utility, who furnishes the services or commodity only to himself, his employees or tenants when such service or commodity is not resold to or used by others. The business of any public utility other than of the character defined in subdivisions 1 to 7, inclusive, of subdivision (e) of this section is not subject to the provisions of this act. Exceptions.
- (f). The term "rate," when used in this act, means and includes every compensation, charge, fare, toll, rental and classification, or any of them, demanded, observed, charged or collected by any public utility, for any service, product or commodity offered by it to the public, and any rules, regulations, practices or contracts affecting any such compensation, charge, fare, toll, rental or classification. Rate.

SEC. 2. That every rate made, demanded or received by any public utility, or by any two or more public utilities jointly, shall be just and reasonable. Rates must be just and reasonable.

SEC. 3. That every public utility shall furnish adequate, efficient and reasonable service. Also service.

SEC. 4. That under such rules and regulations as the Commission may prescribe, every public utility shall file with the Commission, within such time and in such form as the Commission may designate, schedules showing all rates established by it and collected or enforced, or to be collected or enforced within the jurisdiction of the Commission. The utility shall To file rate schedules with Commission.

Open to public.

keep copies of such schedules open to public inspection under such rules and regulations as the Commission may prescribe.

Rates higher than schedule prohibited.

SEC. 5. That no public utility shall directly or indirectly, by any device whatsoever, or in any wise, charge, demand, collect or receive from any person a greater or less compensation for any service rendered or to be rendered by such public utility than that prescribed in the schedules of such public utility applicable thereto then filed in the manner provided in this act, nor shall any person receive or accept any service from a public utility for a compensation greater or less than that prescribed in such schedules.

Discrimination prohibited.

SEC. 6. That no public utility shall, as to rates or services, make or grant any unreasonable preference or advantage to any corporation or person or subject any corporation or person to any unreasonable prejudice or disadvantage. No public utility shall establish or maintain any unreasonable difference as to rates or services either as between localities or as between classes of service. The Commission may determine any questions of fact arising under this section.

No rate changes without 30-day notice to Commission.

SEC. 7. That unless the Commission otherwise orders, no public utility shall make any changes in any rate which has been duly established under this act, except after thirty days' notice to the Commission, which notice shall plainly state the changes proposed to be made in the rates then in force, and the time when the changed rates will go into effect. The utility shall also give such notice of the proposed changes to other interested persons as the Commission in its discretion may direct. All proposed changes shall be shown by filing new schedules, or shall be plainly indicated upon schedules filed and in force at the time and kept open to public inspection. The Commission, for good cause shown, may allow changes in rates, without requiring the thirty days' notice, under such conditions as it may prescribe. All such changes shall be immediately indicated upon its schedules by such public utility.

Notice also to interested parties.

Allowing rate changes without notice.

Hearing on new rates.

Whenever there is filed with the Commission by any public utility any schedule stating a new rate or rates, the Commission may, either upon complaint or upon its own initiative, upon reasonable notice, enter upon a hearing concerning the lawfulness of such rate or rates; and pending such hearing and the decision thereon the Commission, upon filing with such schedule and delivering to the utility affected thereby a statement in writing of its reasons therefor, may, at any time before they become effective, suspend the operation of such rate or rates, but not for a longer period than ninety (90) days beyond the time when such rate or rates would otherwise go into effect unless the Commission shall find that

Suspension of new rates.

a longer time will be required, in which case the Commission may extend the period for not to exceed six (6) months; *provided*, and notwithstanding any such order of suspension, the public utility may put such suspended rate or rates into effect on the date when it or they would have become effective, if not so suspended, by filing with the Commission a bond in a reasonable amount approved by the Commission, with sureties approved by the Commission, conditioned upon the refund, in a manner to be prescribed by order of the Commission to the persons entitled thereto of the amount of the excess, if the rate or rates so put into effect are finally determined to be excessive; or there may be substituted for such bond, other arrangements satisfactory to the Commission for the protection of the parties interested. If the public utility fails to make refund within thirty (30) days after such final determination, any person entitled to such refund may sue therefor in any court of this State of competent jurisdiction and be entitled to recover, in addition to the amount of the refund due, all court costs, but no suit may be maintained for that purpose unless instituted within two years after such final determination. Any number of persons entitled to such refund may join as plaintiffs and recover their several claims in a single action; in which action the court shall render a judgment severally for each plaintiff as his interest may appear. During any such period of suspension the Commission may, in its discretion, require that the public utility involved shall furnish to its consumers or patrons a certificate or other evidence of payments made by them.

Bond for refund.

Suit for refund.

Time limit for.

Consolidation of refund actions.

SEC. 8. That whenever the Commission, after a hearing had after reasonable notice upon its own motion or upon complaint, finds that the existing rates in effect and collected by any public utility for any service, product, or commodity, are unjust, unreasonable, insufficient or discriminatory, or in any wise in violation of any provision of law, the Commission shall determine the just, reasonable and sufficient rates to be thereafter observed and in force, and shall fix the same by order as hereinafter provided.

Changing unreasonable rates after hearing.

SEC. 9. That the Commission may upon complaint, in writing, by any person, or on its own initiative after a hearing on reasonable notice, by order require any two or more telephone or telegraph companies whose lines or wires form a continuous line of communication, or could be made to do so by the construction and maintenance of suitable connections or the joint use of equipment, or the transfer of messages at common points, between different localities which can not be communicated with or reached by the lines of either com-

Compelling telephone and telegraph companies to form continuous lines to certain points.

Establishment
of rates.

pany alone, where such service is not already established or provided, to establish and maintain through lines within the State between two or more such localities. The rate for such service shall be just and reasonable and the Commission shall have power to establish the same, and declare the portion thereof to which each company affected thereby is entitled and the manner in which the same must be secured and paid. All necessary construction, maintenance and equipment in order to establish such service shall be constructed and maintained in such manner and under such rules, with such division of expense and labor as may be required by the Commission.

Compelling
efficient service
after hearing.

SEC. 10. That whenever the Commission, after a hearing after reasonable notice had upon its own motion or upon complaint, finds that the service of any public utility is unreasonable, unsafe, inadequate, insufficient or unreasonably discriminatory, the Commission shall determine the reasonable, safe, adequate sufficient service to be observed, furnished, enforced or employed and shall fix the same by its order, rule or regulation.

Fixing standards,
classifications, etc.

SEC. 11. That the Commission may, after hearing upon reasonable notice had upon its own motion or upon complaint, ascertain and fix just and reasonable standards, classifications, regulations, practices or service to be furnished, imposed, observed and followed by any or all public utilities; ascertain and fix adequate and reasonable standards for the measurement of quantity, quality, pressure, initial voltage or other condition pertaining to the supply of the product, commodity or service furnished or rendered by any and all public utilities; prescribe reasonable regulations for the examination and testing of such product, commodity or service and for the measurement thereof; establish or approve reasonable rules, regulations, specifications and standards to secure the accuracy of all meters and appliances for measurement; and provide for the examination and testing of any and all appliances used for the measurement of any product, commodity or service of any public utility.

Testing service.

Valuing and
revaluing utility
property.

SEC. 12. That the Commission may, on hearing after reasonable notice, ascertain and fix the value of the whole or any part of the property of any public utility insofar as the same is material to the exercise of the jurisdiction of the Commission, and may make revaluations from time to time and ascertain the value of all new construction, extension and additions to the property of every public utility.

Establishment of
accounting
system.

SEC. 13. That the Commission may establish a system of accounts to be kept by the public utilities, subject to its jurisdiction, or may classify said public utilities and establish

a system of accounts for each class, and prescribe the manner in which such accounts shall be kept.

SEC. 14. That the Commissioners and the officers and employees of the Commission may during all reasonable hours enter upon any premises occupied by any public utility, for the purpose of making the examinations and tests and exercising any power provided for in this act, and may set up and use on such premises any apparatus and appliances necessary therefor. Such public utility shall have the right to be represented at the making of such examination, tests and inspections.

Visitorial and inspection powers of Commission.

SEC. 15. That the Commission may require any public utility to file annual reports in such form and of such content as the Commission may require and special reports concerning any matter about which the Commission is authorized to inquire or to keep itself informed, or which it is required to enforce. All reports shall be under oath when required by the Commission.

Annual reports.

SEC. 16. That the Commission may, on its own motion and whenever it may be necessary in the performance of its duties, investigate and examine the condition and management of public utilities or any particular utility. In conducting such investigations the Commission may proceed either with or without a hearing as it may deem best, but it shall make no order without affording the parties affected thereby a hearing.

Verification.

Investigation into management of utilities.

SEC. 17. That no public utility shall pledge its faith, credit, moneys or property for the benefit of any holder of its preferred or common stocks or bonds, nor for any other business interest with which it may be affiliated through agents or holding companies or otherwise by the authority of the action of its stockholders, directors, or contract or other agents, the compliance or result of which would in any manner deplete, reduce, conceal, abstract or dissipate the earnings or assets thereof, decrease or increase its liabilities or assets, without first making application to the Commission and by order obtain its permission so to do; nor shall any such utility pay any fees, commissions or compensation of any description whatsoever to any holding, managing, operating, constructing, engineering, financing, or purchasing company or agency including subsidiary or affiliated companies, for services rendered or to be rendered without first filing copies of all proposed agreements and contracts with the Commission and obtaining its approval.

Hearing.

Permission of Commission to pledge assets.

Approval of payment of compensation for special services.

SEC. 18. That no utility shall issue any securities, or assume any liability or obligation as lessor, lessee, guarantor, indorser, surety, or otherwise, in respect to the securities of any other person unless and until, and then only to the extent that,

Assumption of certain liabilities and obligations to be approved by Commission.

Findings by Commission.	upon application by the utility, and after investigation by the Commission of the purposes and uses of the proposed issue, and the proceeds thereof, or of the proposed assumption of obligation or liability in respect of the securities of any other person, the Commission by order authorizes such issue or assumption. The Commission shall make such order only if it finds that such issue or assumption (a) is for some lawful object within the corporate purposes of the utility, (b) is compatible with the public interest, (c) is necessary or appropriate for or consistent with the proper performance by the utility of its service to the public as such utility and will not impair its ability to perform that service, and, (d) is reasonably necessary and appropriate for such purpose.
Purposes specified.	Any such order of the Commission shall specify the purposes for which any such securities or the proceeds thereof may be used by the utility making such application.
Commission may approve in whole or in part or refuse approval.	SEC. 19. That the Commission, by its order, may grant or deny the application provided for in the preceding section as made, or may grant it in part or deny it in part or may grant it with such modification and upon such terms and conditions as the Commission may deem necessary or appropriate in the premises and may, from time to time, for good cause shown, make such supplemental orders in the premises as it may deem necessary or appropriate and may, by any such supplemental order, modify the provisions of any previous order as to the particular purposes, uses, and extent to which or the conditions under which any securities so theretofore authorized or the proceeds thereof may be applied; subject always to the requirements of the foregoing section.
Supplemental orders.	SEC. 20. That every application for authority for such issue or assumption shall be made in such form and contain such matters as the Commission may prescribe. Every such application and every certificate of notification hereinafter provided for, shall be made under oath, signed and filed on behalf of the utility by its president, a vice-president, auditor, comptroller, or other executive officer having knowledge of the matters therein set forth and duly designated for that purpose by the utility.
Contents of application for permission.	SEC. 21. That all applications for the issuance of securities or assumption of liability or obligation shall be placed at the head of the Commission's docket and disposed of promptly, and all such applications shall be disposed of in thirty (30) days after the same are filed with the Commission, unless it is necessary for good cause to continue the same for a longer period for consideration. Whenever such application is continued beyond thirty (30) days after the time it is filed, the
Under oath.	
Such applications to receive immediate attention.	
Continuances.	

order making such continuance must state fully the facts necessitating such continuance.

SEC. 22. That whenever any securities set forth and described in any such application for authority or certificate of notification as pledged or held unincumbered in the treasury of the utility shall, subsequent to the filing of such application or certificate, be sold, pledged, repledged, or otherwise disposed of, by the utility, such utility shall, within ten days after such sale, pledge, repledge, or make other disposition of, file with the Commission a certificate of notification to that effect, setting forth therein all such facts as may be required by the Commission.

Notifying Commission as to disposition of securities.

SEC. 23. That nothing herein shall be construed to imply any guarantee or obligation as to such securities on the part of the State of North Carolina.

No guarantee on part of State.

SEC. 24. That the provisions of the foregoing sections shall not apply to notes issued by a utility for the proper purposes and not in violation of law, payable at a period of not more than two (2) years from the date thereof, and shall not apply to like notes issued by a utility payable at a period of not more than two (2) years from date thereof, to pay, retire, discharge, or refund in whole or in part any such note or notes and shall not apply to renewals thereof from time to time not exceeding in the aggregate six (6) years from the date of the issue of the original note or notes so renewed or refunded. No such notes payable at a period of not more than two (2) years from the date thereof, shall, however, in whole or in part, directly or indirectly, be paid, retired, discharged or refunded by any issue of securities of another kind of any term or character or from the proceeds thereof without the approval of the Commission.

Act not applicable to note issues.

Renewals likewise excepted.

SEC. 25. That nothing contained in this act shall limit the power of any court having jurisdiction to authorize or cause receiver's certificate or debentures to be issued according to the rules and practice obtaining in receivership proceedings in courts of equity. Within ten (10) days after the making of any such notes, so payable at periods of not more than two (2) years from the date thereof, the utility issuing the same shall file with the Commission a certificate of notification, in such form as may from time to time be determined and prescribed by the Commission.

Not applicable to debentures of court receivers.

Notice to Commission.

SEC. 26. That the Commission shall require periodical or special reports from each utility hereafter issuing any security including such notes payable at periods of not more than two (2) years from the date thereof, which shall show, in such detail as the Commission may require, the disposition

Periodical or special reports.

made of such securities and the application of the proceeds thereof.

Failure to obtain approval not to invalidate securities or obligations.

SEC. 27. That (a) securities issued and obligations and liabilities assumed by a utility, for which under the provisions of this act the authorization of the Commission is required, shall not be invalidated because issued or assumed without such authorization therefor having first been obtained or because issued or assumed contrary to any term or condition of such order of authorization as modified by any order supplemental thereto entered prior to such issuance or assumption. (b) Securities issued or obligations or liabilities assumed in accordance with all the terms and conditions of the order of authorization therefor shall not be affected by a failure to comply with any provision of this act or rule or regulation of the Commission relating to procedure and other matters preceding the entry of such order of authorization or order supplemental thereto. (c) A copy of any order made and entered by the Commission as in this act provided (duly certified by the Clerk of the Commission) approving the issuance of any securities or the assumption of any obligation or liability by a utility shall, in and of itself, be sufficient evidence, for all purposes, of full and complete compliance by the applicant for such approval with all procedural and other matters required precedent to the entry of such order. (d) Any utility which willfully issues any such securities, or assumes any such obligation or liability, or makes any sale or other disposition of securities, or applies any securities or the proceeds thereof to purposes other than the purposes specified in an order of the Commission with respect thereto, contrary to the provisions of this act, shall be liable to a penalty of not more than ten thousand dollars, but such utility is only required to specify in general terms the purpose for which any securities are to be issued, or for which any obligation or liability is to be assumed, and the order of the Commission with respect thereto shall likewise be in general terms.

Certified copy of any Commission order competent in evidence.

Penalty for violation of Commission order.

Application and order may be in general terms.

Commission may act jointly with agency of another State where utility operates.

SEC. 28. If a commission or other agency or agencies is empowered by another state to regulate and control the amount and character of securities to be issued by any public utility within such other state, then the Corporation Commission of the State of North Carolina shall have the power to agree with such commission or other agency or agencies of such other state on the issue of stocks, bonds, notes or other evidences of indebtedness by a public utility owning or operating a public utility both in such state and in this State, and shall have the power to approve such issue jointly with such commission or other agency or agencies and to issue

joint certificate of such approval; *provided, however*, that no such joint approval shall be required in order to express the consent to an approval of such issue by the State of North Carolina if said issue is separately approved by the Corporation Commission of the State of North Carolina.

Joint approval.

SEC. 29. That the willful act of any officer, agent, or employee of a utility, acting within the scope of his official duties of employment, shall, for the purpose of this act, be deemed to be the willful act of the utility.

Willful acts of employees deemed those of utility.

SEC. 30. That actions to recover penalties under this act shall be brought in the name of the State of North Carolina, in the county in which the offense was committed. Whenever any utility is subject to a penalty under this act, the Commission shall certify the facts to the Attorney-General, who shall institute and prosecute an action for the recovery of such penalty: *Provided*, the Commission may compromise such action and dismiss the same on such terms as the court will approve.

Actions to recover penalties.

Prosecution in hands of Attorney-General.

Compromising suit.

SEC. 31. That all penalties recovered by the State in such action shall be paid into the State Treasury to the credit of the school fund.

Penalties to school fund.

SEC. 32. That upon finding that public convenience and necessity are no longer served, or that there is no reasonable probability of a utility realizing sufficient revenue from the service to meet its expenses, the Commission shall have power, after petition, notice and hearing, to authorize by order any utility to abandon or reduce its service or facilities.

Abandonment and reduction of service.

SEC. 33. That the Commission may require the location, establishment, maintenance and operation of water gauging stations, and the Commission and the North Carolina Department of Conservation and Development may co-operate with each other as to such locations, construction and reports and upon the results of operation.

Water gauging stations.

SEC. 34. That every municipality engaged in operating any works or systems for the manufacture and supplying of gas or electricity, or purchasing same for distribution and resale, or operating telephone exchanges, shall make an annual report to the Commission, verified by the oath of the general manager or superintendent thereof, on the same blanks as now provided for reports of privately owned utilities, giving the same information as required of such utilities.

Reports from municipalities operating own utilities.

SEC. 35. That any public utility, its officers or agents in charge thereof, that fails or refuses upon the written demand of the Commission, or a majority of said Commission, and under the seal of the Commission, to permit the Commission, its authorized representatives or employees to examine and inspect its books, records, accounts and documents, or its plant,

Refusal to permit Commission to inspect records made misdemeanor.

Fine.

Willful disobedience to orders of Commission incurs forfeiture.

Separate and continuing offenses.

Conflicting laws repealed.

property, or facilities, as provided for by law, shall be guilty of a misdemeanor. Each day of such failure or refusal shall constitute a separate offense and each such offense shall be punishable by a fine of not less than five hundred and not more than five thousand dollars.

SEC. 36. That every public utility and the officers, agents and employees thereof shall obey, observe and comply with every order made by the Commission under authority of this act so long as the same shall be and remain in force. Any such person or corporation, or any officer, agent or employee thereof, who knowingly fails or neglects to obey or comply with such order, or any provision of this act, shall forfeit to the State of North Carolina not to exceed the sum of one thousand dollars for each offense. Every distinct violation of any such order or of this act shall be a separate and distinct offense, and in case of a continuing violation each day shall be deemed a separate and distinct offense.

SEC. 37. That no present provision of law shall be deemed to be repealed by this act except such as are directly in conflict therewith.

SEC. 38. That this act shall take effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

H.B. 1027

CHAPTER 308

AN ACT TO MAKE THE PROVISIONS OF SECTION 1864 OF VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO DEPREDATIONS OF DOMESTIC FOWLS, APPLICABLE TO COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1864, amended, as to depredations of domestic fowls in Columbus County.

Conflicting laws repealed.

SECTION 1. That all of the provisions of section one thousand and eight hundred and sixty-four of volume three of the Consolidated Statutes relating to depredations of domestic fowls be and they are hereby made applicable to the County of Columbus.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

H.B. 1111 CHAPTER 309

AN ACT RELATING TO THE USE OF PROFANE LANGUAGE ON THE PUBLIC HIGHWAYS OF GATES COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 4352 of Volume 1 of the Consolidated Statutes be amended by striking out in line eight thereof the word "Gates," it being the intent and purpose of this act to make the provisions of said section apply to Gates County.

C. S. 4352, amended, as to profane language on public highways in Gates County.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

H.B. 1184 CHAPTER 310

AN ACT RELATIVE TO DAMAGE DONE BY DOGS IN SURRY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That from and after the ratification of this act, no part of the taxes paid on dogs pursuant to chapter thirty-one of the Consolidated Statutes and no part of any taxes collected in Surry County shall be liable or used to pay for depredation, damage or injury to persons or property by dogs.

C. S. ch. 31, amended, as to damages done by dogs in Surry County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

S.B. 510 CHAPTER 311

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT IN CATAWBA COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section 1443, Vol. III, of the Consolidated Statutes be amended by adding at end of the paragraph headed "Catawba" in the Sixteenth district the following:

C. S. 1443, amended.

"Fifth Monday after the first Monday in March, to continue for two weeks, for the trial of civil cases only; eleventh Monday after the first Monday in September, to continue for

Terms of Catawba County Superior Court.

Cancelling terms.

one week, for the trial of civil cases only. *Provided*, that the board of county commissioners may by resolution, adopted not less than 30 days prior to the convening of either of the last two courts, determine that the holding of such court is not necessary and cancel the same, in which case notice of such action shall immediately be given to the Governor to the end that the judge assigned to said court may be relieved from such assignment."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective July 1, 1933.

SEC. 3. That this act shall be in force and effect from and after July 1, 1933.

Ratified this the 26th day of April, A. D. 1933.

S.B. 526

CHAPTER 312

AN ACT TO AMEND FINANCE COMMITTEE SUBSTITUTE BILL FOR SENATE BILL NUMBER TEN, THE SAME BEING AN ACT TO PROVIDE A METHOD FOR THE READJUSTMENT OF THE INDEBTEDNESS OF COUNTIES AND MUNICIPALITIES WITH CREDITORS AND HOLDERS OF SECURITIES, RATIFIED THE THIRD DAY OF APRIL, ONE THOUSAND NINE HUNDRED THIRTY-THREE.

The General Assembly of North Carolina do enact:

S. B. No. 10,
Public Laws 1933,
amended.

SECTION 1. That Finance Committee Substitute Bill for Senate Bill Number Ten of the Session of One thousand nine hundred thirty-three, the same being an act to provide a method for the readjustment of the indebtedness of counties and municipalities, with creditors and holders of securities, ratified the third day of April, one thousand nine hundred thirty-three, be and the same is hereby amended by striking out all of Section ten of said act and inserting in lieu thereof the following:

Act permitting adjustment of county and municipal indebtedness declared supplemental to existing laws.

"Sec. 10. This act shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of or as a limitation on or as affecting any powers for the issuance of bonds or notes under the provisions of other laws, or as affecting the proceedings or as requiring any additional proceedings for the issuance of bonds or notes under such other laws. Before any of the provisions of this act shall be applicable to any county, city, town or political subdivision the governing body thereof shall pass a resolution requesting the services of said Readjustment

Application for services of Readjustment Commission.

Commission and shall file with its Secretary a certified copy of such resolution.”

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

S.B. 552

CHAPTER 313

AN ACT TO PRESERVE AND MAKE MORE SECURE THE CHARTER RIGHTS OF DAVIDSON COLLEGE IN RELATION TO THE SALE OF BEER, SPIRITUS FRUMENTI, OR OTHER INTOXICANTS.

The General Assembly of North Carolina do enact:

SECTION 1. That no provisions in Senate Bill No. 367, or the Substitute thereto, shall in any wise or manner repeal or abridge the rights of the Charter of Davidson College, relating to the sale of beer, spiritus frumenti, or other intoxicants of whatever nature or description within the town of Davidson: *Provided*, that said charter rights shall not extend beyond the limits of said town, or be construed as imposing any restrictions upon the territory beyond the limits of said town.

Sale of beer prohibited within limits of Davidson College.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

S.B. 569

CHAPTER 314

AN ACT TO AMEND AN ACT ENTITLED “AN ACT TO ALLOW THE COUNTIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALE CERTIFICATES,” RATIFIED MARCH 27, 1933, WHICH AMENDMENT RELATES ONLY TO BEAUFORT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. Amend Section fourteen of Senate Bill 180, being the Act above entitled and ratified March 27, 1933, by adding Beaufort County after New Hanover, so as to make the discretionary proviso in said section applicable to Beaufort County and municipalities therein; and by adding a further proviso to said section, applicable only to Beaufort County and municipalities therein as follows: *Provided*, there shall

S. B. No. 180, Public Laws 1933, Tax Relief Act, amended, as to Beaufort County.

Court costs added. be included in the amount to be paid, whether evidenced by note or paid in cash, court costs actually incurred in suits instituted or pending against the landowner or other interested party to recover the taxes for which settlement is made by note or in cash, as aforesaid; *Provided further*, the discount of ten per cent allowed in said Act upon cash payment or note anticipation shall not apply to Beaufort County or any municipality therein.

Discount of 10% not applicable.

Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. This Act shall be in effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

S.B. 585

CHAPTER 315

AN ACT TO AMEND AN ACT ENTITLED "AN ACT TO ALLOW THE COUNTIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED MARCH 27, 1933, WHICH AMENDMENT RELATES ONLY TO CATAWBA COUNTY.

The General Assembly of North Carolina do enact:

S. B. No. 180,
Public Laws 1933,
Tax Relief Act,
amended, as to
Catawba County.

SECTION 1. Amend Section Fourteen of Senate Bill One Hundred and Eighty, being the act above-entitled and ratified March 27, 1933, by adding a further proviso at the end of said Section, applicable only to Catawba County and municipalities therein, as follows:

Court costs and attorneys' fees added.

"Provided, further, there shall be included in the amount to be paid court costs, including attorneys' fees, actually incurred in suits instituted or pending against the land owner or other interested party, to recover the taxes for which settlement is made by note or in cash as aforesaid."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

H.B. 958

CHAPTER 316

AN ACT TO AMEND SECTION 1572 OF THE CONSOLIDATED STATUTES AS APPLICABLE TO TRIALS IN RECORDERS' COURTS IN HENDERSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section fifteen hundred and seventy-two of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end of said section, *Provided*, that this section shall not apply to Henderson County.

C. S. 1572,
amended.

SEC. 2. Jury trials may be had in the County Court of Henderson County upon demand of any defendant and upon depositing the sum of Six (\$6.00) Dollars to cover jury fees; and the jury shall consist of six men who shall receive One (\$1.00) Dollar each for their services in each case. Upon demand of any defendant for a jury trial, and depositing the sum required, the jury shall be summoned in the same manner as provided by juries in the Courts of Justices of the Peace.

Jury trials in
Henderson County
Recorder's Court.

Jury fees.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

H.B. 1107

CHAPTER 317

AN ACT TO AMEND SECTION 2187 OF THE CONSOLIDATED STATUTES RELATING TO THE PROCEDURE TO COMPEL GUARDIANS TO ACCOUNT. (ALSO AMEND CHAPTER 9, SECTION 2, PUBLIC LAWS 1929.)

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand one hundred eighty-seven of the Consolidated Statutes and Chapter nine, Section two of the Public Laws of nineteen twenty-nine, be, and the same is hereby amended by adding at the end thereof the following: "Where a corporation is guardian, the president, cashier, trust officer or the person or persons having charge of the particular estate for said corporation, or the person to whom the duty of making reports of said estate has been assigned by the officers or directors of said corporation, may be proceeded against and committed to jail as herein provided as if he or they were the guardian or guardians personally."

C. S. 2187, and
ch. 9, Public Laws
1929, amended.Compelling cor-
porate guardians
to account.

Jail sentences.

Failure to account
must be willful.

Provided, it is found as a fact that the failure or omission to file such account or to obey the order of the Court in reference thereto is willful on the part of the officer charged therewith: *Provided further*, the corporation itself may also be fined and/or removed as such guardian for such failure or omission.

Fine or removal.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

H.B. 1382

CHAPTER 318

AN ACT TO ALLOW PUBLIC INSTITUTIONS TO REPAY CERTAIN EXCESSIVE CHARGES MADE IN CHEROKEE COUNTY.

The General Assembly of North Carolina do enact:

Ch. 231, Public
Laws 1931, and
C. S. 442,
amended, as to
repayment by
public institutions
in Cherokee and
Clay Counties
of certain
excessive charges.

SECTION 1. That chapter two hundred and thirty-one of the Public Laws of one thousand nine hundred and thirty-one, being section four hundred and forty-two of the Consolidated Statutes of North Carolina, be amended by adding at the end of sub-section three of said section four hundred and forty-two of the Consolidated Statutes of North Carolina the following: "*Provided, however*, this section shall not apply to the Counties of Cherokee and Clay."

Pending litigation
unaffected.

SEC. 2. That nothing herein shall affect pending litigation.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

S.B. 525

CHAPTER 319

AN ACT TO PROVIDE FOR AND REGULATE THE MANUFACTURE, TRANSPORTATION AND SALE OF CERTAIN BEVERAGES.

The General Assembly of North Carolina do enact:

Beverage Control
Act.

SECTION 1. That this act shall be known as the Beverage Control Act of One Thousand Nine Hundred and Thirty-three.

Definition.

Beverages.

SEC. 2. The term "beverages" as used in this act shall include beer, lager beer, ale, porter, wine, fruit juices and other brewed or fermented beverages containing one-half

of one per cent ($\frac{1}{2}\%$) of alcohol by volume but not more than three and two-tenths per cent (3.2%) of alcohol by weight as authorized by the laws of the United States of America.

The term "person" used in this act shall mean any individual, firm, partnership, association, corporation, or other group or combination acting as a unit. Person.

The term "sale" as used in this act shall include any transfer, trade, exchange or barter in any manner or by any means whatsoever. Sale.

SEC. 3. The beverages enumerated in Section 2 of this act may be manufactured, transported or sold in this State in the manner and under the regulations hereinafter set out. Regulations.

SEC. 4. *Transportation.*

The beverages enumerated in Section 2 of this act may be transported into, out of or between points in this State by railroad companies, express companies or by steamboat companies engaged in public service as common carriers and having regularly established schedules of service upon condition that such companies shall keep accurate records of the character and volume of such shipments, the character and number of packages, or containers, shall keep records open at all times for inspection by the Commissioner of Revenue of this State or his authorized agent, and upon condition that such common carrier shall make report of all shipments of such beverages into, out of or between points in this State at such times and in such detail and form as may be required by the Commissioner of Revenue. Transportation.

Accurate records of shipments by carriers.

The beverages enumerated in Section 2 of this act may be transported into, out of or between points in this State over the public highways of this State by motor vehicles upon condition that every person intending to make such use of the highways of this State shall as a prerequisite thereto register such intention with the Commissioner of Revenue in advance of such transportation, with notice of the kind and character of such products to be transported and the license and motor number of each motor vehicle intended to be used in such transportation. Upon the filing of such information, together with an agreement to comply with the provisions of this act, the Commissioner of Revenue shall without charge therefor issue a numbered certificate to such owner or operator for each motor vehicle intended to be used for such transportation, which numbered certificate shall be prominently displayed on the motor vehicle used in transporting the products named in Section 2 of this act. Every person transporting such products over any of the public highways of this State shall during the entire time he is so Reports to Commissioner of Revenue.

Transportation over highways.

Notice of intention. Certificate issued by Commissioner of Revenue.

Display on carrier.

Invoices to be kept.	engaged have in his possession an invoice or bill of sale or other record evidence, showing the true name and address of the person from whom he has received such beverages, the character and contents of containers, the number of bottles, cases or gallons of such shipment, the true name and address of every person to whom deliveries are to be made. The person transporting such beverages shall, at the request of any representative of the Commissioner of Revenue, produce and offer for inspection said invoice or bill of sale or record evidence. If said person fails to produce invoice or bill of sale or record evidence, or if when produced, it fails to clearly and accurately disclose said information, the same shall be prima facie evidence of the violation of this act. Every person engaged in transporting such beverages over the public highways of this State, shall keep accurate records of the character and volume of such shipments, the character and number of packages or containers, shall keep records open at all times for inspection by the Commissioner of Revenue of this State, or his authorized agent, and upon condition that such person shall make report of all shipments of such beverages into, out of or between points in this State at such times and in such detail and form as may be required by the Commissioner of Revenue.
Contents.	
Invoice may be inspected.	
Accurate records to be kept.	
Report of shipments.	
Transportation for private use unaffected.	The purchase, transportation and possession of beverages enumerated in Section 2 of this act by individuals for their own use is permitted without restriction or regulation. The provisions of this section as to transportation of beverages enumerated in Section 2 of this act by motor vehicles over the public highways of this State shall in like manner apply to the owner or operator of any boat using the waters of this State for such transportation, and all of the provisions of this section with respect to permit for such transportation and reports to the Commissioner of Revenue by the operators of motor vehicles on public highways shall in like manner apply to the owner or operator of any boat using the waters of this state.
Provisions applicable to boats.	
Manufacture.	
Annual license tax, \$500.	<p>SEC. 5. <i>Manufacture.</i> The brewing or manufacture of beverages for sale enumerated in Section 2 of this act shall be permitted in this State upon the payment of an annual license tax to the Commissioner of Revenue in the sum of five hundred dollars (\$500.00) for a period ending on the next succeeding thirtieth day of April and annually thereafter. Persons licensed under this section may sell such beverages in barrels, bottles, or other closed containers only to persons licensed under the provisions of this act for resale, and no other license tax shall be levied upon the business taxed in this section. The sale of malt, hops, and</p>
Sale of ingredients.	

other ingredients used in the manufacture of beverages for sale enumerated in Section 2 of this act are hereby permitted and allowed. *Provided:* That it shall be lawful for any person to manufacture the wine, fruit juices and other fermented beverages made of fruit, described in section two of this act, for his own use without obtaining the license required by section five of this act.

Private manu-
facture unaffected.

SEC. 6. *Bottlers' license.* License to receive shipments of beverages enumerated in Section 2 of this act in barrels or other containers and bottling same for sale to others for resale shall be issued by the Commissioner of Revenue upon the payment of an annual license tax of two hundred and fifty dollars (\$250.00) for a period ending on the next succeeding thirtieth day of April and annually thereafter, and no other license tax shall be levied upon the business taxed in this section. Licensees under this section shall pay the tax of one cent per bottle levied in Section 15 of this act, *provided* no tax shall be paid upon such beverages in barrels, where such beverages are to be bottled.

Bottlers' license.

Tax of \$250.

Tax per bottle.

SEC. 7. *Wholesalers' license.* License to sell at wholesale, which shall authorize licensees to sell beverages in barrels, bottles, or other containers to other persons licensed under the provisions of this act for resale only, shall be issued as a State-wide license by the Commissioner of Revenue. The annual license under this section shall be one hundred and fifty dollars (\$150.00) and shall expire on the next succeeding 30th day of April. The license issued under this section shall be revocable at any time by the Commissioner of Revenue for failure to comply with any of the conditions of this act with respect to the character of records required to be kept, reports to be made or payment of other taxes hereinafter set out.

Wholesalers' license.

Tax of \$150.

Licenses
revocable.

If any wholesaler maintains more than one place of business or storage warehouse from which orders are received or beverages are distributed a separate license shall be paid for each separate place of business or warehouse.

Separate licenses
necessary for each
place of business.

The owner or operator of every distributing warehouse selling, distributing or supplying to retail stores beverages enumerated in Section 2 of this act shall be deemed wholesale distributors within the meaning of this act and shall be liable for the tax imposed in this Section and shall comply with the conditions imposed in this act upon wholesale distributors of beverages with respect to payment of taxes levied in this act and bond for the payment of such taxes.

Wholesale dis-
tributors defined.

SEC. 8. *On railroad trains.* The sale of beverages enumerated in Section 2 of this act shall be permitted on rail-

On railroad trains.

Salable only in dining cars, etc.

Tax of \$100.

Report to Commissioner of Revenue.

Salesmen's license.

Tax of \$25.

Two kinds of licenses.

"On premises."

"Off premises."

Determination by counties and municipalities.

Amount of retail license tax.

On premises, \$15.

Off premises, \$10.

road trains in this State to be sold only in dining cars, buffet cars, Pullman cars, or club cars, and for consumption on such cars upon payment to the Commissioner of Revenue of one hundred (\$100.00) dollars for each railroad system over which such cars are operated in this State for an annual State-wide license expiring on the next succeeding thirtieth day of April. No other license shall be levied upon licensees under this section, but every licensee under this section shall make a report to the Commissioner of Revenue on or before the tenth day of each calendar month covering sales for the previous month and payment of the tax on such sales at the rate of tax levied in this act.

SEC. 9. *Salesmen's license.* License for salesmen, which shall authorize the licensee to offer for sale within the State or solicit orders for the sale of within the State beverages enumerated in this act, shall be issued by the Commissioner of Revenue upon the payment of an annual license tax of Twenty-five (\$25.00) Dollars to the Commissioner of Revenue, such license to expire on the next succeeding thirtieth day of April. License to salesmen shall be issued only upon the recommendation of the vendor whom they represent, and no other license tax shall be levied under this section.

SEC. 10. *Character of license.* License issued under authority of this act shall be of two kinds:

(1). "On Premises" license which shall be issued for bona fide restaurants, cafes, cafeterias, hotels, lunch stands, drug stores, filling stations, grocery stores, cold drink stands, tea rooms, or incorporated or chartered clubs. Such license shall authorize the licensee to sell at retail beverages for consumption on the premises designated in the license, and to sell the beverages in original packages for consumption off the premises.

(2). "Off Premises" license which shall authorize the licensee to sell at retail beverages for consumption only off the premises designated in the license and only in the immediate container in which the beverage was received by the licensee.

In a municipality the governing board of such municipality shall determine whether an applicant for license is entitled to a "Premises" license under the terms of this act, and outside of municipalities such determination shall be by the Board of Commissioners of the County.

SEC. 11. *Amount of retail license tax.* The license tax to sell at retail under this act for municipalities shall be:

- (1). For "On Premises" license fifteen dollars (\$15.00).
- (2). For "Off Premises" license ten dollars (\$10.00).

The rate of license tax levied in this section shall be for the first license issued to one person and for each additional license issued to one person an additional tax of ten percent of the base tax, such increase to apply progressively for each additional license issued to one person.

SEC. 12. *Who may sell at retail.* Every person making application for license to sell at retail beverages enumerated in Section 2 of this act, if the place where such sale is to be made is within a municipality, shall make application first to the governing board of such municipality, and the application shall contain:

(1). Name and residence of the applicant and the length of his residence within the State of North Carolina.

(1½). That State, county or city shall not issue license under this act to any person, firm or corporation who has not been a bona fide resident of North Carolina for one year.

That no resident of the State shall obtain a license under this act and employ or receive aid from a non-resident for the purpose of defeating the above section.

The penalty for violating item one and one-half shall be a misdemeanor. All persons convicted shall be imprisoned not more than thirty days, nor fined more than two hundred dollars.

That this shall only apply to the following Counties: Currituck, Camden, Pasquotank, Perquimans, Chowan, Hertford, Dare, Gates, Polk and Henderson.

(2). The particular place for which the license is desired, designating the same by a street and number if practicable; if not, by such other apt description as definitely locates him.

(3). The name of the owner of the premises upon which the business licensed is to be carried on.

(4). That the applicant intends to carry on the business authorized by the license for himself or under his immediate supervision and direction.

(5). A statement that the applicant is a citizen and resident of the State of North Carolina and not less than twenty-one years of age, that such applicant is of good moral character and has never been convicted of a felony involving moral turpitude or adjudged guilty of violating the prohibition laws, either State or Federal, within the last two years prior to the filing of the application. The application must be verified by the affidavit of the petitioner made before a Notary Public or other person duly authorized by law to administer oath. If it appear from the statement of applicant or otherwise that such applicant has been convicted of a felony involving moral turpitude or adjudged guilty of violating the

Cumulative taxes on persons.

Who may sell at retail.

Application for license within municipality.

Contents.

Name and residence.

One year's residence necessary.

Circumvention prohibited.

Made misdemeanor.

Counties to which applicable.

Place of business.

Owner of premises.

Supervision by applicant.

Citizenship.

Age and good character.

Verification.

Conviction of certain crimes as bar.

Revocation and punishment as in misdemeanors for false statements.

County retail license.

Municipal license.

License to sell outside municipalities.

Sale near schools and churches prohibited.

Exceptions.

Report on county licenses to Commissioner of Revenue.

Fee, \$25.

Issuance of license mandatory.

Schools and churches protected.

prohibition laws, either State or Federal, within the last two years prior to the filing of the application, or within two years from the completion of sentence, such license shall not be granted, and if it shall afterwards appear that any false statement is knowingly made in any part of said application and license received thereon, the license of the applicant shall be revoked and the applicant subjected to the penalty provided by law for misdemeanors. Before any such license shall be issued, the governing body of the municipality shall be satisfied that statements required by subsections (1), (2), (3), (4) and (5) of this section are true.

SEC. 13. *County license to sell at retail.* License to sell at retail shall be issued by the Board of Commissioners of the county, and application for such license shall be made in the same manner and contain the same information set out in the preceding section with respect to municipal license. If the application is for license to sell within a municipality, the application must also show that license has been granted the applicant by the governing board of such municipality. The granting of a license by the governing board of a municipality shall determine the right of an applicant to receive a county license upon compliance with the conditions of this act.

If the application is for license to sell outside of a municipality within the county, the application shall also show the distance to the nearest church or public or private school from the place at which the applicant purposes to sell at retail. No license shall be granted to sell within three hundred (300) feet of any public or private school buildings or church building outside of incorporated cities and towns. *Provided:* The restriction set forth in this sentence shall not apply to unincorporated towns and villages having police protection.

The clerk of the Board of Commissioners of each county shall make prompt report to the Commissioner of Revenue of each license granted by the Board of Commissioners of such county. The county license fee shall be fixed at \$25.00 and the same shall be placed in the County Treasury, for the use of the County.

SEC. 14. It shall be mandatory that the governing body of a municipality or county issue license to any person applying for the same when such person shall have complied with the requirements of this act; *provided*, no person shall dispense beverages herein authorized to be sold, within fifty feet of a church building in an incorporated city or town, or in a city or town having police protection whether incorporated or not, while religious services are being held in such church, or within 300 feet of a church building outside the incorporate limits of a city or town while church services are in progress.

SEC. 15. *Revocation of license.* If any licensee violates any of the provisions of this act or any rules and regulations under authority of this act or fails to superintend in person or through a manager, the business for which the license was issued, or allows the premises with respect to which the license was issued to be used for any unlawful, disorderly or immoral purposes, or knowingly employs in the sale or distribution of beverages any person who has been convicted of a felony involving moral turpitude or adjudged guilty of violating the prohibition laws within two years or otherwise fails to carry out in good faith the purposes of this act, the license of any such person may be revoked by the governing board of the municipality or by the Board of County Commissioners after the licensee has been given an opportunity to be heard in his defense. Whenever any person, being duly licensed under this act, shall be convicted of the violation of any of the prohibition laws on the premises herein licensed, it shall be the duty of the court to revoke said license. Whenever any license which has been issued by any municipality, any Board of County Commissioners or by the Commissioner of Revenue has been revoked, it shall be unlawful to re-issue said license for said premises to any person for a term of six months after the revocation of said license.

Grounds for revocation of license.

Hearing on revocation.

Conviction of violating prohibition laws.

Term of approbation.

SEC. 16. *State license.* Every person who intends to engage in the business of retail sale of the beverages enumerated in Section 2 of this act shall also apply for and procure a State license from the Commissioner of Revenue, which license shall be issued by the Commissioner of Revenue upon information that license to such person has been issued by the Board of Commissioners of the county for the place at which such licensee proposes to sell, and if in a municipality that such license has been granted by the governing board of the municipality, and upon the payment to the Commissioner of Revenue an annual license tax as follows:

State license.

For the first license issued to each licensee five dollars (\$5.00), and for each additional license issued to one person an additional tax of ten per cent (10%) of the five dollars base tax. That is to say, that for the second license issued the tax shall be five dollars and fifty cents (\$5.50) annually, for the third license six dollars (\$6.00) annually, and an additional fifty cents (50¢) per annum for each additional license issued to such person.

Amount of tax.

SEC. 17. *Additional tax.* In addition to the license taxes herein levied a tax is hereby levied upon the sale of the beverages enumerated in Section 2 of this act of three dollars (\$3.00) per barrel of thirty-one (31) gallons, or the equivalent of such tax in containers of more or less than thirty-one

Barrel and bottle tax additional.

(31) gallons, and in bottles of not more than twelve (12) ounces per bottle a tax of one cent (1¢) per bottle.

Payable by
wholesalers and
bottlers.

SEC. 18. *Tax payable by wholesale distributors.* The tax levied in the preceding section shall be paid to the Commissioner of Revenue by the wholesale distributor or bottler of such beverages. The tax herein levied shall be paid by every wholesale distributor or bottler on or before the tenth day of each month for all beverages sold within the preceding month. As a condition precedent to the granting of license by the Commissioner of Revenue to any wholesale distributor or bottler of beverages under this act the Commissioner of Revenue shall require each such wholesale distributor or bottler to furnish bond in an indemnity company licensed to do business under the insurance laws of this State in such sum as the Commissioner of Revenue shall find adequate to cover the tax liability of each such wholesale distributor or bottler, proportioned to the volume of business of each such wholesale distributor or bottler but in no event to be less than two thousand dollars (\$2,000) or to deposit Federal, State, County or Municipal Bonds in required amounts, such county or municipal bonds to be approved by the Commissioner of Revenue. The Commissioner of Revenue may grant such extension of time for compliance with this condition as may be found to be reasonable.

Bond to be
furnished.

Minimum.

Retailers' license.

SEC. 19. *Payment of tax by retailers.* The granting of license by any municipality or county under this act to any person to sell at retail the beverages enumerated under Section 2 of this act shall not be a valid license for such sale at retail until such person shall have filed with the Commissioner of Revenue a bond in a surety company licensed by the Insurance Department to do business in this State in such sum as the Commissioner of Revenue may find to be sufficient to cover the tax liability of every such person, but in no event to be less than one thousand dollars (\$1,000). The Commissioner of Revenue may waive the requirement of this section for indemnity bond with respect to any such person who may file a satisfactory contract or agreement with the Commissioner of Revenue that such person will purchase and sell beverages enumerated in Section 2 of this act only from wholesale distributors or bottlers licensed by the Commissioner of Revenue under this act who pay the tax under Section 17 of this act upon all such beverages sold to retail dealers in this State. The violation of the terms of any such contract or agreement between any such retail dealer and the Commissioner of Revenue by the purchase or sale of any of the beverages enumerated in Section 2 of this act from any one other than a licensed wholesale distributor or bottler under

Bond.

Minimum.

Cancellation of
license for
cause.

this act shall automatically cancel the license of any such retail dealer and shall be prima facie evidence of intent to defraud, and any person guilty of violation of any such contract or agreement shall be guilty of a misdemeanor.

Fraud made
misdemeanor.

SEC. 20. *Books, records reports.* Every person licensed under any of the provisions of this act shall keep accurate records of purchase and sale of all beverages taxable under this act, such records to be kept separate from all purchases and sales of merchandise taxable under this act, including a separate file and record of all invoices. The Commissioner of Revenue or any authorized agent, shall at any time during business hours have access to such records. The Commissioner of Revenue may also require regular or special reports to be made by every such person, at such times and in such form as the Commissioner may require.

Licensees to keep
records of pur-
chase and sale.

Open to Commis-
sioner of Revenue.

Reports required.

SEC. 21. No license shall be issued for the sale of beverages enumerated in Section 2 of this act upon the campus or property of any public or private school or college in this State.

No sales upon
school or
college grounds.

SEC. 22. *License shall be posted.* Each form of license required by this act shall be kept posted in a conspicuous place at each place where the business taxable under this act is carried on, and a separate license shall be required for each place of business.

Posting of license.

SEC. 23. *Administrative provisions.* The Commissioner of Revenue and the authorized agents of the State Department of Revenue shall have and exercise all the rights, duties, powers and responsibilities in enforcing this act that are enumerated in the act of the General Assembly known as the Revenue Act in administering taxes levied in Schedule B of said act.

Administrative
provisions.

Powers of Revenue
Department.

SEC. 24. For the efficient administration of this article an appropriation is hereby made for the use of the Department of Revenue in addition to the appropriation in the appropriation bill of a sum equal to three per cent (3%) of the total revenue collections under this article to be expended under allotments made by the Budget Bureau of such part or the whole of such appropriation as may be found necessary for the administration of this article. The Budget Bureau may estimate the yield of revenue under this article and make advance apportionment based upon such estimate, and to provide for the necessary expense of providing materials, supplies, and other expenses needful to be incurred prior to the beginning of the next fiscal year, July 1, 1933, the Budget Bureau may make such advance allotment from such estimate of revenue yield as it may find proper for the convenient and efficient administration of this article.

Appropriation of
3% of revenue for
administration.

Estimates of yield.

Necessary
expenses.

Advance
allotments.

Violation of
Act made
misdemeanor.

SEC. 25. Whosoever violates any of the provisions of this act, or any of the rules and regulations promulgated pursuant thereto, shall be guilty of a misdemeanor, and upon conviction thereof, be punished by a fine or by imprisonment, or by both fine and imprisonment, in the discretion of the court. If any licensee is convicted of the violation of the provisions of this act, or any of the rules and regulations promulgated pursuant thereto, the court shall immediately declare his permit revoked, and notify the County Commissioners accordingly, and no permit shall thereafter be granted to him within a period of three years thereafter. Any licensee who shall sell or permit the sale on his premises or in connection with his business, or otherwise, of any alcoholic beverages not authorized under the terms of this act, unless otherwise permitted by law, shall, upon conviction thereof, forfeit his license in addition to any punishment imposed by law for such offense.

Revocation of
permit.

Forfeiture for
sale of alcoholic
beverages not
herein permitted.

Valid parts of
Act upheld.

SEC. 26. If any provision of this act, or the application thereof to any person or circumstances, is held invalid, the remainder of the act, and the application of such provisions to other persons or circumstances, shall not be affected thereby.

Conflicting laws
repealed.

SEC. 27. That all laws and clauses of laws in conflict with this act, and including the provisions of Senate Bill three hundred and sixty-seven, ratified on the fifth day of April, one thousand nine hundred and thirty-three, if any such are in conflict, are hereby repealed.

SEC. 28. That this act shall be in full force and effect on and after ratification.

Ratified this the 28th day of April, A. D. 1933.

S.B. 361

CHAPTER 320

AN ACT TO REPEAL SECTIONS 5800, 5820, 5821, 5831, 5835, 5842, 5847, 5851, 5856, 5865, AND CHAPTER 56, PRIVATE LAWS 1925, IN SO FAR AS THEY ARE IN CONFLICT WITH THIS ACT, AND TO REQUIRE THE PAYMENT OF TUITION BY ALL STUDENTS IN STATE SUPPORTED INSTITUTIONS OF HIGHER LEARNING IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

State-supported
institutions
required to charge
tuition fees.

SECTION 1. That the Trustees of the University of North Carolina, including the University of North Carolina, The State College of Agriculture and Engineering, the North Carolina College for Women, and the Trustees of the East

Carolina Teacher's College, the Western Carolina Teachers' College, the Appalachian State Teachers' College, The Negro Agricultural and Technical College, the Winston-Salem Teachers' College, The Fayetteville State Normal School, The Elizabeth City Normal School, the North Carolina College for Negroes and the Cherokee Indian Normal School, be and they are hereby authorized and directed to fix the tuition fees for their several State supported institutions, each Board of Trustees acting separately for their respective institutions, in such amount or amounts as they may deem best taking into consideration the nature of each department and institution and the cost of equipment and maintaining the same; and are further instructed to charge and collect from each student, at the beginning of each semester, tuition fees and an amount sufficient to pay room rent, servants' hire and other expenses for the term. Indigent cripples are exempt from the provisions of this Act.

Indigent cripples
excepted.

In the event that said students are unable to pay the cost of tuition, as the same may become due, in cash, the said several Boards of Trustees are hereby authorized and empowered, in their discretion to accept the obligation of the student or students together with such collateral or security as they may deem necessary and proper, it being the purpose of this act that all students in State institutions of higher learning shall be required to pay tuition, and that free tuition be and the same is hereby abolished, except such students as are physically disabled, and are so certified to be by the Vocational Rehabilitation Division of the State Board for Vocational Education, who shall be entitled to free tuition in any of the institutions named in this act.

Obligations of
students may be
accepted.

Purpose of Act.

Physically dis-
abled excepted.

SEC. 2. That section 5800, 5820, 5821, 5831, 5835, 5842, 5847, 5851, 5856, 5865, and Chapter 56, Private Laws 1925, be and the same are hereby repealed only in so far as they are in direct conflict with the provisions of this act, and that all other laws and clauses of laws in conflict with this act be and the same are hereby repealed.

C. S. 5800, 5820,
5821, 5831, 5835,
5842, 5847, 5851,
5856 and 5865,
and ch. 56,
Private Laws
1925, and all
conflicting laws
repealed.

SEC. 3. That the provisions of this act shall not be construed to prohibit the several Boards of Trustees from charging non-resident students tuition in excess of that charged resident students.

Higher fees from
non-residents may
be charged.

SEC. 4. That this act shall be in full force and effect from and after the first day of August, 1933.

Effective
August 1, 1933.

Ratified this the 1st day of May, A. D. 1933.

S.B. 391

CHAPTER 321

AN ACT TO AMEND THE MUNICIPAL FINANCE ACT OF NORTH CAROLINA AND MORE PARTICULARLY SECTION TWO THOUSAND NINE HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES AS AMENDED.

The General Assembly of North Carolina do enact:

C. S. 2943,
amended, Municipal
Finance Act.

SECTION 1. That section two thousand nine hundred and forty-three of the Consolidated Statutes of North Carolina, as amended, be and the same is hereby amended by inserting after clause five of sub-division (b) of sub-section one of said section two thousand nine hundred and forty-three, a new clause to be numbered (5-a), said new clause to read as follows:

Bonded debt of
municipalities
arising from
sewerage systems.

The amount of existing bonded debt included in the gross debt, and incurred or to be incurred for the construction of sewerage systems or sewage disposal plants where said sewerage system is entirely supported by sewerage service charges or when said systems or plants are operated together with the waterworks as a combined and consolidated system and as an integral part thereof, and when the amount necessary to meet the annual interest payable on the debt, and the annual installment necessary for the amortization of the debt, and the amount necessary for repairs, maintenance and operation of said system or systems is included in the rate for waterworks service and so collected by the municipality: *Provided*, the provisions of this act shall not apply to Transylvania County nor to municipalities situate therein, nor shall it apply to Cities and Towns in Mecklenburg County.

Interest and
principal pay-
ments included
in service charges.

Municipalities
excepted.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1933.

S.B. 392

CHAPTER 322

AN ACT TO AMEND TWO THOUSAND EIGHT HUNDRED AND SIX OF CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO AUTHORIZE CITIES TO FIX AND COLLECT SEWERAGE SERVICE CHARGES.

The General Assembly of North Carolina do enact:

C. S. 2806,
amended.

SECTION 1. That section two thousand eight hundred and six of the Consolidated Statutes, as amended, be and the same is hereby further amended by adding thereto the following sub-section:

"2806—(1). *Authority to fix sewerage charges; lien thereof.* The governing body of any municipality, maintaining and operating a system of sewerage, including sewerage treatment works, if any, is hereby authorized to charge for sewerage service, to determine and fix a schedule of charges to be made for such service, to fix the time and manner in which such sewerage service charges shall be due and payable and to fix a penalty for the non-payment of the same when due. In no cases shall the charges, rents or penalties be a lien upon the property served and in cases where the service is rendered to a tenant and the tenant removes from the premises, the municipality shall not charge against the owner thereof the service charges or penalties for said service: *Provided*, that this act shall not apply to the Counties of Transylvania, Mecklenburg and Davie.

Municipalities may fix sewerage service charges.

Penalties for non-payment.

No lien upon property.

Counties excepted.

Provided, however, that for sewerage service supplied outside of the corporate limits of the city, the governing body, board or body having such sewerage system in charge may fix a different schedule of rates from that fixed for such service rendered within the corporate limits, with the same exemption from liability by city or town as is contained in section two thousand eight hundred and seven.

Outside service at higher rates.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1933.

S.B. 597

CHAPTER 323

AN ACT TO AMEND HOUSE BILL NUMBER 1338 RATIFIED APRIL 21ST, 1933, ENTITLED "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES, AND OTHER GOVERNING AGENCIES TO REFUND TAX SALE CERTIFICATES."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Number one thousand three hundred and thirty-eight, ratified on the twenty-first day of April, one thousand nine hundred and thirty-three, be and the same is hereby amended by inserting in line eleven of section one thereof, after the word "annually" and before the word "from," the words "in equal installments."

H. B. No. 1338, Public Laws 1933, Tax Relief Act for Gaston County, amended.

SEC. 2. That said act be further amended by striking out in line twenty of section one thereof the words "in their discretion" and inserting in lieu thereof the words "and directed."

Same.

Same.

SEC. 3. That said act be further amended in line nineteen of section four thereof by striking out the words "at the option of" and inserting in lieu thereof the word "by."

Conflicting laws repealed.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 1st day of May, A. D. 1933.

H.B. 538

CHAPTER 324

AN ACT TO FURTHER REGULATE THE MANUFACTURE, SALE, INSPECTION AND DISTRIBUTION OF COMMERCIAL FERTILIZER AND FERTILIZER MATERIALS IN THE STATE OF NORTH CAROLINA AND FIXING ADDITIONAL REQUIREMENTS GOVERNING MANUFACTURERS, MANIPULATORS, JOBBERS AND DEALERS; AND FURTHER PROVIDE A PENALTY FOR THE PUNISHMENT OF VIOLATIONS OF THE FERTILIZER LAWS; TO PROVIDE FOR PENALTIES TO BE PAID BY MANUFACTURERS AND MANIPULATORS OF FERTILIZERS IN CERTAIN CASES; TO AUTHORIZE THE COMMISSIONER OF AGRICULTURE TO COLLECT SUCH PENALTIES; TO EXTEND THE COMMISSIONER'S AUTHORITY IN INSPECTING FERTILIZER, AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

N. C. Fertilizer Law.

SECTION 1.—*Title.* This act shall be known by the short title of "The North Carolina Fertilizer Law of one thousand nine hundred and thirty-three."

Enforced by Commissioner of Agriculture.

SEC. 2.—*Enforcing official.* This act shall be administered by the Commissioner of Agriculture of the State of North Carolina, hereinafter referred to as the "Commissioner."

Definitions.

SEC. 3.—*Definitions.* When used in this act:

Person.

(a). The word "person" includes individuals, partnerships, associations and corporations.

Singular and plural.

(b). Words importing the singular number may extend and be applied to several persons or things, and words importing the plural number may include the singular.

And, or.

(c). The word "and" may be construed to mean "or," and the word "or" may be construed to mean "and."

Manufacturer.

(d). The term "manufacturer" means a person engaged in the business of preparing, mixing or manufacturing mixed fertilizers or fertilizer materials; and the term "manufacture" means preparation, mixing or manufacturing.

Manufacture.

- (e). The word "sell" or "sale" includes exchange. Sell, sale.
- (f). The term "fertilizer material" means any substance containing nitrogen, phosphoric acid or potash or combinations of these ingredients in forms available to plants, which is or may be used with another such substance in the compounding of mixed fertilizers or for direct application to the soil, excepting unmanipulated animal manures and vegetable products. The materials covered in paragraph (e) of Section 4 shall be considered as fertilizer materials but not suitable for use in mixed fertilizers, unless such materials are animal products which in addition to phosphoric acid contain nitrogen in forms available as plant food. Fertilizer material.
- (g). The term "mixed fertilizer" means any combination or mixture of fertilizer materials, except as noted in paragraph (f) of this Section, designed and fitted for use in inducing crop yields or plant growth when applied to the soil. Mixed fertilizer.
- (h). The term "brand name" means the name under which any individual mixed fertilizer or fertilizer material is offered for sale and may include a number, trade mark, or other designation. Brand name.
- (i). The term "grade" means the minimum percentages of total nitrogen (N); phosphoric acid (P_2O_5) in available form (comprising the water and citrate soluble phosphoric acid) except as provided for in paragraph (e) of Section 4; and potash (K_2O) soluble in water. These are to be stated in this order and, when applied to mixed fertilizers, in whole numbers only. Grade.
- (j). The term "official sample" means any sample of mixed fertilizer or fertilizer material registered under this act which is taken by an authorized inspector of the Department of Agriculture according to the methods prescribed under Section 9, paragraphs (b), (c), (d), (e) and (f). Official sample.
- (k). The word "ton" means a ton of 2000 pounds avoirdupois. Ton.
- (l). The term "per cent" or "percentage" means the percentage by weight. Per cent.
- (m). The term "filler" shall mean any material that may be added to a mixed fertilizer or fertilizer material for any purpose other than the addition of available plant food. Filler
- (n). The word "formula" as used in this act means a statement of all the materials used in compounding the mixed fertilizer and the amount of each of such materials used in a ton, or a statement of the pounds or fractional parts of the nitrogen, available phosphoric acid and potash that are derived from each fertilizer material used. When the formula of any mixed fertilizer is printed on a tag attached to the container this constitutes an open formula. Formula.

Plant food.

(o). The term "plant food" as used in this act shall mean the nitrogen, phosphoric acid or potash content of materials occurring in fertilizers.

SEC. 4. *Registration.*

Necessity for registration.

(a). It shall be unlawful for any person, acting for himself, or as agent, to sell or offer for sale within the State any mixed fertilizer or fertilizer material that has not been registered as required by this Section.

Application for registration.

(b). Any person who may desire to sell or offer for sale, either by himself or through another person, mixed fertilizer or fertilizer material in this State shall first file with the Commissioner on registration forms supplied by him a signed statement, giving the name and address of the applicant, and the following information with respect to each brand, grade or analysis, in the following order:

Contents.

(1). Weight of each package in pounds.

Weight.

(2). Brand name.

Brand name.

(3). Guaranteed analysis showing the minimum percentages of plant food in the following order:

Analysis.

Mixed fertilizers.

A—*In mixed fertilizers:*

Total nitrogen, per cent (whole numbers only);

Water insoluble nitrogen, per cent;

Available phosphoric acid, per cent (whole numbers only);

Water soluble potash, per cent (whole numbers only).

Fertilizers for tobacco.

B—*In mixed fertilizers branded for tobacco:*

Total nitrogen, per cent (whole numbers only);

Nitrogen in the form of nitrate, per cent;

Water insoluble nitrogen, per cent;

Available phosphoric acid, per cent (whole numbers only);

Water soluble potash, per cent (whole numbers only); and the maximum percentage of chloride expressed as:

Chlorine, per cent.

Fertilizer materials.

C—*In fertilizer materials:*

Total nitrogen, per cent;

Nitrogen in the form of nitrate, per cent;

Available phosphoric acid, per cent;

Water soluble potash, per cent.

Person guaranteeing registration.

(4). The name and address of the person guaranteeing the registration.

Sources of materials.

(5). The sources from which such nitrogen, phosphoric acid, and potash are derived.

Open formula.

(6). Whether or not the brand will be sold with an open formula.

Changes in brand and analysis.

(c). The grade of any brand of mixed fertilizer shall not be changed during the year for which registration is

made, but the guaranteed analysis may be changed in other respects and the sources of materials may be changed, *provided* prompt notification of such change is given to the Commissioner and the change is noted on the container.

(d). The person offering for sale or selling any brand of mixed fertilizer or fertilizer material shall not be required to register the same if it has already been registered under this act by a person entitled to do so and such registration is then outstanding. Double registration unnecessary.

(e). In the case of bone, tankage, mineral phosphates or other unacidulated phosphatic fertilizer materials in which the phosphoric acid is not shown by laboratory methods to be available but eventually becomes available in the soil, the phosphoric acid may be guaranteed as total phosphoric acid. If the term available phosphoric acid be used in the statement of analyses, it shall mean the sum of the water soluble and citrate soluble phosphoric acid, except that when applied to basic slag phosphates the term available shall mean that part of the phosphoric acid found available by the Wagner citric acid method as adopted by the Association of Official Agricultural Chemists. Available phosphoric acid.

(f). In no case shall the term total phosphoric acid and available phosphoric acid be used in the same statement of analysis. Acids.

(g). Registration of mixed fertilizers or fertilizer materials shall be effective from the date of registration to and including December thirty-first of the same year. Period of registration.

SEC. 5. *Marking.*

(a). Each person who sells or offers for sale mixed fertilizer or fertilizer material in this State shall mark upon each container or associate with each shipment or some document relative thereto the information required by items (1) to (4), both inclusive, of paragraph (b) and by paragraph (e) of Section 4. Said information may either be branded or printed directly on the bag or other shipping container, or may be printed on a tag, label or certificate which shall be affixed to the shipping container or otherwise associated with the shipment as provided for in this Section. Marking containers.

(b). If shipped in bags, barrels or other containers commonly used, said information shall be printed (1) either directly on the package, or (2) on tags to be affixed to the package by the manufacturer. Methods of marking.

(c). If shipped in bulk by rail, said information shall be printed on a suitable label which shall be fastened on the inside wall of the car near the door. Printing on containers or tags.

Marking door of railroad car.

- Or other vehicles. (d). If shipped in bulk by boat, truck, wagon, or other vehicle, said information shall be attached to the copy of the invoice delivered to the purchaser or other receiver.
- On small packages. (e). If shipped in packages weighing five pounds or less, said information may be printed on the container in which the material is delivered to the purchaser, or upon a common shipping container in which the smaller packages are shipped.
- Unregistered fertilizer. (f). If the fertilizer is not registered for sale with an open formula, there may be attached to the bag or container a tag showing the sources from which the plant food is derived and any other information, which in the opinion of the Commissioner accurately describes the materials used: *Provided*, that if any nitrate is claimed as an ingredient, the percentage of nitrate nitrogen shall be guaranteed on this tag.
- Open formula tagging. (g). If the fertilizer is registered for sale with an open formula it is required that a separate tag be attached to the container which tag shall state only the formula, the brand name and the name and address of the person guaranteeing the registration.
- Guarantee. (h). The statement on the open formula tag shall constitute a guarantee of the kinds and amounts of fertilizer materials in the container to which the tag is attached.
- Falsifying brands. (i). If the analysis of any brand of fertilizer sold or offered for sale with an open formula shall show that this statement is false, the Commissioner may revoke the right to sell or offer for sale such brand with an open formula for a period of two years.
- Revocation of permit. (j). Any manufacturer or other producer who shall have suffered three such revocations in any two-year period shall not be permitted to register any brand with an open formula for two years following the last revocation.
- Penalty for three revocations. (k). The tags, labels or certificates, required by this Section, shall be furnished by the manufacturer.
- Tags, etc., furnished by manufacturer.
- SEC. 6. *Use of the term "High Grade."*
- "High grade" fertilizer. (a). The words "High Grade" shall not appear upon any bag or other container of any mixed fertilizer which contains, by the guaranteed analysis, a total of less than twenty (20) per cent of available plant food.
- SEC. 7. *Tonnage tax.*
- Inspection tax. (a). *Inspection tax on fertilizer; tax tags.* For the purposes of defraying expenses of the inspection and of otherwise determining the value of mixed fertilizers and fertilizer materials in this State, there shall be paid to the Department of Agriculture a charge of twenty cents per ton on such mixed fertilizers and fertilizer materials, except those
- Exception. which are sold to a manufacturer for the sole purpose of

use in the manufacture of fertilizers, which charge shall be paid before a delivery is made to agents, dealers, or consumers in this State. Each bag, barrel, or other container of such mixed fertilizer or fertilizer material shall have attached thereto a tag to be furnished by the Department of Agriculture stating that all charges specified in this Section have been paid, and the Commissioner, with the advice and consent of the Board, is hereby empowered to prescribe a form for such tags, and to adopt such regulations as will insure the enforcement of this law. Whenever any manufacturer of mixed fertilizer or fertilizer material shall have paid the charges required by this Section, his goods shall not be liable to further tax, whether by city, town, or county: *Provided*, this shall not exempt the mixed fertilizer or fertilizer material from an ad valorem tax.

Statement as to taxes being paid.

No further tax permitted.

Except *ad valorem*.

(b). The tax tags required under this Section shall be issued each year by the Commissioner and be sold to persons applying for the same at the tax rate provided in paragraph (a) of this Section. Tags left in the possession of persons registering mixed fertilizers or fertilizer materials at the end of any calendar year may be exchanged for tags of the succeeding year.

Issuance of tax tags.

(c). *Tax tags on shipments in bulk.* If any manufacturer, dealer, agent or other seller of fertilizer shall desire to ship in bulk any mixed fertilizer or fertilizer materials, the said manufacturer or seller of fertilizer shall send with the bill of lading sufficient tax tags to pay the tax on the amount of goods shipped, and the agent of the railroad or other transportation company shall deliver the tags to the consignee when the goods are delivered.

Tax tags on bulk shipments.

SEC. 8. *Inspection.*

It shall be the duty of the Commissioner, personally or by agents, duly authorized in writing, to make such inspection of mixed fertilizer or fertilizer material in this State, to have such samples taken, and to have such analyses made as in his judgment may be necessary to ascertain whether or not persons offering, selling or distributing mixed fertilizer or fertilizer material are complying with the provisions of this Act.

Inspection procedure.

SEC. 9. *Official sample; liability for deficiency or damage.*

(a). Samples of mixed fertilizer or fertilizer material complying with the definition set forth in paragraph (j) of Section 3 and taken as hereafter prescribed in paragraphs (b), (c), (d), (e) and (f) of this Section shall constitute official samples.

Official samples.

Amount taken
for analysis.

(b). For purposes of analysis by the Commissioner or his duly authorized chemists and for comparison with the guarantee supplied to the Commissioner in accordance with Sections 4 and 5, the Commissioner, or an official inspector duly appointed by him, shall take an official sample of not less than one pound from containers of mixed fertilizer or fertilizer material. No sample shall be taken from less than five (5) containers. If the lot comprises five (5) or more containers, portions shall be taken from each one up to a total of ten (10) containers and if there are more than ten (10) containers one additional portion shall be taken from each additional ton or fraction thereof included in the lot.

Tapping
containers.

Sampling from
large bulk.

(c). In sampling mixed fertilizers or fertilizer materials in bulk, either in a factory or a car, at least ten portions shall be drawn and these from different places so as fairly to represent the pile or car lot.

Use of core
sampler.

(d). In sampling, a core sampler shall be used that removes a core from the bag or other package from top to bottom, and the cores taken shall be mixed on clean oil cloth or paper, and if necessary shall be reduced after thoroughly mixing, by quartering, to the quantity of sample required. The composite sample taken from any lot of mixed fertilizer or fertilizer material under the provision of this paragraph shall be placed in a tight container and shall be forwarded to the Commissioner with proper identification marks.

Composite
sample.

Power of Commis-
sioner to modify
provisions of
Section.

(e). The Commissioner may modify the provisions of this Section to bring them into conformity with any changes that may hereafter be made in the official methods of and recommendations for sampling mixed fertilizers or fertilizer materials which shall have been adopted by the Association of Official Agricultural Chemists. Thereafter, such methods and recommendations shall be used in all sampling done in connection with the administration of this act in lieu of those prescribed in paragraphs (b), (c) and (d) of this Section.

Sampling from
unbroken bags.

(f). All samples taken under the provisions of this Section shall be taken from original unbroken bags or containers, the contents of which have not been damaged by exposure, water, or otherwise.

Refusal to make
analysis.

(g). The Commissioner shall refuse to analyze all samples except such as are taken under the provisions of this Section and of Section 10.

Limitation on
right to sue for
damages resulting
from use of
fertilizer.

(h). No suit for damages claimed to result from the use of any lot of mixed fertilizer or fertilizer material may be brought unless it shall be shown by an analysis of a sample taken and analyzed, in accordance with the provisions of this Act, that the said lot of fertilizer as represented

by a sample or samples taken in accordance with the provisions of Sections 9 and 10 do not conform to the provisions of this Act with respect to the composition of the mixed fertilizer or fertilizer material, unless it shall appear to the Commissioner that the manufacturer of the fertilizer in question has, in the manufacture of other goods offered in this State during such season, employed such ingredients as are outlawed by the provisions of this Act, or unless it shall appear to the Commissioner that the manufacturer of such fertilizer has offered for sale during that season any kind of dishonest or fraudulent goods.

(i). In the trial of any suit or action wherein there is called in question the value of composition of any lot of mixed fertilizer or fertilizer material, a certificate signed by the Fertilizer Chemist and attested with the seal of the Department of Agriculture, setting forth the analysis made by the chemists of the Department of any sample of said mixed fertilizer or fertilizer material, drawn under the provisions of this Section or Section 10 and analyzed by them under the provisions of the same, shall be prima facie proof that the fertilizer was of the value and constituency shown by said analysis. And the said certificate of the chemist shall be admissible in evidence to the same extent as if it were his deposition taken in said action in the manner prescribed by law for the taking of depositions.

Analysis of
Department of
Agriculture as
evidence.

SEC. 10. *Samples by purchaser or consumer.*

Any purchaser or consumer may take and have a sample of mixed fertilizer or fertilizer material analyzed if taken in accordance with the following rules and regulations:

Samples by
purchaser or
consumer.

(a). At least five (5) days before taking a sample, the purchaser or consumer shall notify the manufacturer or seller of the brand in writing, at his permanent address, of his intention to take such a sample and shall request the manufacturer or seller to designate a representative to be present when the sample is taken.

Notice to manu-
facturer of inten-
tion to sample.

(b). The sample shall be drawn in the presence of the manufacturer, seller or a representative designated by either party together with two disinterested freeholders; or in case the manufacturer, seller or representative of either refuses or is unable to witness the drawing of such a sample, a sample may be drawn in the presence of three disinterested freeholders: *Provided*, any such sample shall be taken with the same type of sampler as used by the inspector of the Department of Agriculture in taking samples and shall be drawn mixed and divided as directed in paragraphs (b), (c), (d), (e) and (f) of Section 9, except that the sample

Drawing of
sample.

Witnesses.

Drawing samples.

Disposition.	shall be divided into two parts each to consist of at least one (1) pound. Each of these is to be placed into a separate, tight container, securely sealed, properly labeled and one sent to the Commissioner for analysis and the other to the manufacturer. A certified statement in a form which will be prescribed and supplied by the Commissioner must be signed by the parties taking and witnessing the taking of the sample. Such certificate is to be made and signed in duplicate and one copy sent to the Commissioner and the other to the manufacturer or seller of the brand sampled. The witnesses of the taking of any sample, as provided for in this Section, shall be required to certify that such sample has been continuously under their observation from the taking of the sample up to and including the delivery of it to an express agency, a postoffice or to the office of the Commissioner. No sample may be taken under the provisions of this Section except within thirty (30) days after the actual delivery to the consumer.
Statement of witnesses.	
Standing of samples in courts.	(c). Samples drawn in conformity with the requirements of this Section shall have the same legal status in the courts of the State as those drawn by an official inspector of the Department as provided for in Section 9.
Chemical analyses.	SEC. 11. <i>Chemical analyses.</i> (a). The Commissioner shall have the power at all times and in all places to have collected by an authorized inspector samples of any mixed fertilizer or fertilizer material offered for sale in the State and to have the same analyzed. (b). The official methods of analysis prescribed by the Association of Official Agricultural Chemists shall be followed in making the chemical analyses provided for in this section.
Methods of analysis.	
Plant food deficiency.	SEC. 12. <i>Plant food deficiency.</i> (a). Whenever the Commissioner shall be satisfied that any fertilizer is five (5) per cent and not more than ten (10) per cent in value below the analysis guaranteed under Section 4 or claimed by the marking required under Section 5 in the total value of the sum of the nitrogen, phosphoric acid and potash, it shall be his duty to require that twice the value of the deficiency be paid by the manufacturer of such mixed fertilizer or fertilizer material to any person who purchases for his own use said deficient analysis fertilizer; and should any fertilizer fall more than ten (10) per cent below the value of the guaranteed plant food, it shall be the duty of the Commissioner to assess three times the value of such deficiency against the manufacturer of the mixed fertilizer or fertilizer material and require the same to be paid to the consumer of such mixed fertilizer or fertilizer material, and the Commis-
Penalty on manufacturer.	

sioner may seize any fertilizer belonging to such manufacturer if the deficiency shall not be paid within thirty (30) days after notice to such manufacturer. If the Commissioner shall be satisfied that such deficiency in plant food was due to the intention of the manufacturer of the same to defraud, then he shall assess and collect from the said manufacturer double the amount which he would have assessed and collected as hereinbefore provided, and pay the same over to the consumer of such mixed fertilizer or fertilizer material. Any excess of any ingredient above the guarantee shall not be credited to the deficiency of any other ingredient if the deficiency is more than fifteen (15) per cent; and the penalty for deficiencies arising in this connection shall be four times the value of such deficiencies, such deficiencies to be assessed and paid as hereinbefore provided. In fixing the penalties mentioned in this section, or any other sections of this Act, the Commissioner shall estimate them by the wholesale price at the factory at the time of contract. If any manufacturer shall resist such collection or payment the Commissioner shall immediately publish the analysis and facts in the bulletin, and in one or more newspapers in the State, to be selected by him: *Provided*, that if the analysis made by the chemists of the Department shall show more than twelve and one-half (12.5) per cent deficiency in the whole, the purchaser may, in lieu of accepting the penalty as provided by law, cancel the contract or purchase; but he must within five (5) days after receipt of said analysis notify the seller of his intention to cancel the contract and his refusal to keep the said fertilizer.

Seizure of other fertilizer of manufacturer.

Penalty for fraud.

Excesses not credited to deficient fertilizer.

Fixing of penalties.

Publication of analysis when manufacturer resists.

Cancellation of contract by purchaser.

(b). The Commissioner, in determining for administrative purposes whether or not any mixed fertilizer or fertilizer material is deficient in plant food, shall be guided solely by the official sample as defined in section 3 and as provided for in paragraphs (b), (c), (d), (e) and (f) of section 9 and the samples taken under the provisions of section 10.

Determination of deficiency.

SEC. 13. *Chlorine content.*

If the chlorine content of any lot of fertilizer as found by official analysis shall exceed the maximum percentage by more than twenty-five (25) per cent of the guaranteed amount and not more than fifty (50) per cent, the person guaranteeing the registration, or his agent, shall be liable for a penalty equal to ten (10) per cent of the value of the lot of fertilizer from which the sample was taken. If the excess of chlorine is more than fifty (50) per cent and not more than one hundred (100) per cent the penalty shall be twenty (20) per cent of the value, and if the excess is more than one hundred (100) per cent the penalty shall be fifty (50) per cent of the value of the lot of fertilizer from which the sample was taken. All penalties

Excess chlorine content.

Penalty.

assessed under this section shall be paid to the purchaser or consumer of the lot of fertilizer represented by the sample analyzed.

SEC. 14. *Commercial value.*

Computation of commercial value.

The approximate retail value per pound and per unit of the various ingredients of mixed fertilizers and fertilizer materials, namely, nitrogen, phosphoric acid and potash, may be computed by the Commissioner and be used to establish the relative value of the mixed fertilizers and fertilizer materials sold or offered for sale in this State. The Commissioner is authorized to furnish such relative values to any persons engaged in the manufacture or sale of mixed fertilizers or fertilizer materials in this State upon application and to publish the same under the provisions of section 21.

Values procurable on application.

SEC. 15. *Minimum plant food content.*

Minimum plant food content.

(a). No superphosphate, no fertilizer with a guarantee of two plant food ingredients, or no complete mixed fertilizer shall be sold or offered for sale for fertilizer purposes within this State, which contains less than 14 per cent of plant food, excepting potash in combination with lime which shall contain not less than two (2) per cent of potash soluble in water. This shall not apply to natural animal or vegetable products not mixed with other materials.

Contents of registrable nitrate of soda.

(b). No nitrate of soda containing less than fourteen and one-half (14.5) per cent of nitrogen and no sulphate of ammonia containing less than nineteen and one-half (19.5) per cent of nitrogen shall be registered, sold or offered for sale in this State.

Exception.

(c). This section shall not apply to the sale or offer for sale of fertilizer materials to a fertilizer manufacturer for manufacturing purposes.

SEC. 16. *Fillers.*

Injurious fillers prohibited.

It shall be unlawful for any person to manufacture, offer for sale or sell in this State any mixed fertilizer or fertilizer material containing any substance used as a filler that is injurious to crop growth or deleterious to the soil, or to use in such mixed fertilizer or fertilizer material as a filler any substance that contains inert plant food material or any other substance for the purpose or with the effect of deceiving or defrauding the purchaser.

SEC. 17. *Materials containing unavailable plant food.*

Certain materials prohibited.

(a). It shall be unlawful for any person to offer for sale or to sell in this State for fertilizer purposes any raw or untreated leather, hair, wool, waste, hoof, horn, or similar nitrogenous materials, the plant food content of which is largely

unavailable, either as such or mixed with other fertilizer materials.

(b). This section shall not apply to the substances mentioned in paragraph (a) when they have been treated or processed in such manner as to make available the plant food constituents contained therein.

Exceptions.

(c). This section shall not apply to the substances mentioned in paragraph (a) which are shipped, offered for sale or sold to manufacturers of fertilizer.

Other exceptions.

SEC. 18. *Deception and fraud.*

It shall be unlawful for any person to make any false or misleading representation in regard to any mixed fertilizer or fertilizer material shipped, sold or offered for sale by him in this State, or to use any misleading or deceptive trade mark or brand name in connection therewith. The Commissioner is hereby authorized to refuse registration for any mixed fertilizer or fertilizer material with respect to which this section is violated. The sale or offer for sale of any mixture of nitrogenous fertilizer materials under a name or other designation descriptive of only one of the components of the mixture shall be considered deceptive or fraudulent.

False statements as to materials and brand prohibited.

Refusal of registration.

SEC. 19. *Sales of materials to consumers.*

Nothing in this Act shall abridge the right of a consumer of mixed fertilizer or fertilizer material to buy materials from any manufacturer or dealer for his own use: *Provided*, the tonnage tax has been paid thereon, if subject thereto, and that the provisions of this Act otherwise in respect to such materials have been complied with.

Sale of materials to consumer permitted.

SEC. 20. *Reports of shipments.*

It is required of each person registering mixed fertilizers and fertilizer materials under this Act that he furnish the Commissioner with a written statement of the tonnage of each grade of fertilizer sold by him in this State. Said statements shall include all sales for the periods of January first to and including June thirtieth and of July first to and including December thirty-first of each year. These statements are to be made within 30 days of the expiration dates of each of these periods.

Reports on shipments to Commissioner.

Period covered.

SEC. 21. *Publications.*

The Commissioner is authorized to publish at such time and in such form as he may deem proper information concerning the production and use of mixed fertilizers and fertilizer materials, and shall publish an annual report which shall contain a statement of money received and expended from the sale of tax tags and appropriately classified statistics of fertilizer sales

Publication by Commissioner of information and reports.

Analyses
published.

in the State. Reports of the Department chemists' findings based on official samples of mixed fertilizer or fertilizer material sold within the State as compared with the guaranteed analyses registered under sections 4 and 5 shall be published by the Commissioner as promptly as possible after the completion of analyses, or at least annually.

SEC. 22. *Regulations.*

Regulations of
Commissioner.

For the enforcement of this Act, the Commissioner is authorized to prepare and issue such regulations as may be necessary, and to cooperate with any department or agency of the government of the State as he may elect in their enforcement.

SEC. 23. *Misdemeanors.*

Certain acts made
misdemeanors.

Each of the following offenses shall be a misdemeanor and any person upon conviction thereof shall be punished as provided by law for the punishment of misdemeanors:

Violation of
certain Sections.

(a). The violation of any one of the following provisions of this Act: Section 16; paragraph (a) of Section 17; and Section 18.

False statements.

(b). The filing with the Commissioner of any false statement of fact in connection with the registration under Section 4 of any mixed fertilizer or fertilizer material.

Obstruction of
Commissioner in
enforcing Act.

(c). Forcefully obstructing the Commissioner or any official inspector authorized by the Commissioner in the lawful performance by him of his duties in the administration of this Act.

Taking or sub-
mitting false
samples.

(d). Knowingly taking a false sample of mixed fertilizer or fertilizer material for use under any provision of this Act; or knowingly submitting to the Commissioner for analysis a false sample thereof; or making to any person any false representation with regard to any mixed fertilizer or fertilizer material sold or offered for sale in this State for the purpose of deceiving or defrauding such other person.

Tampering with
fertilizer to get
false samples.

(e). The fraudulent tampering with any lot of mixed fertilizer or fertilizer material so that as a result thereof any sample of such mixed fertilizer or fertilizer material taken and submitted for analysis under this Act may not correctly represent the lot; or tampering with any sample taken or submitted for analysis under this Act, if done prior to such analysis and disposition of the sample under the direction of the Commissioner.

False reports.

(f). The delivery to any person by the fertilizer chemist or his assistants or other employee of the Commissioner of a report that is willfully false and misleading on any analysis of mixed fertilizer or fertilizer material made by the Department in connection with the administration of this Act.

SEC. 24. *Penalties for unauthorized sale, sale without tax tags, and misuse of tax tags.*

- (a). *Forfeiture for unauthorized sale, release from forfeiture.* All fertilizers and fertilizer materials sold or offered for sale contrary to the provisions of this Act as stated in paragraphs (a), (c) and (f) of Section 4; (a), (b), (c), (d), (e), (f) and (g) of Section 5 and Section 6 shall be subject to seizure, condemnation, and sale by the Commissioner. The net proceeds of such sale shall be placed to the credit of the State Treasurer for the use of the Department of Agriculture. The Commissioner, however, may in his discretion, release the fertilizers so seized and condemned upon payment of the required tax or charge, a fine of ten dollars (\$10.00), and all costs and expenses incurred by the Department in any proceeding connected with such seizure and condemnation, and upon compliance with all other requirements of this Act.
- (b). *Method of seizure and sale of forfeiture.* Such seizure and sale shall be made under the direction of the Commissioner by any officer or agent of the Department. The sale shall be made at the courthouse door in the county in which seizure is made, after thirty (30) days' advertisement in some newspaper published in such county, or if no newspaper is published in such county, then by like advertisement in a newspaper published in the nearest county thereto having a newspaper. The advertisement shall state the brand name or name of the goods, the quantity, and why seized and offered for sale.
- (c). *Sale without tag; misuse of tag; penalty; forfeiture.* Every merchant, trader, manufacturer, broker, or agent who shall sell or offer for sale any mixed fertilizer or fertilizer material without having attached thereto such tags as are required by paragraphs (a) and (c) of Section 7, or who shall use the required tags a second time to avoid the payment of the tonnage charge, and every person who shall aid in the fraudulent selling or offering for sale of any such fertilizer, shall be liable to a penalty of the price paid the manufacturer for each separate bag, barrel, or package sold, or offered for sale, or removed, said penalty to be recovered by the Commissioner by suit brought in the name of the State, and any amount so recovered shall be paid, one-half to the informer and one-half to the State Treasurer for the use of the Department of Agriculture. If any such fertilizer shall be condemned as provided by law, it shall be the duty of the Commissioner to have an analysis made of the same and cause printed tags or labels expressing the true chemical ingredients thereof to be put upon each tag, barrel, or package, and shall fix the commercial value at which it may be sold. It

Seizure and sale of unregistered fertilizer.

Disposition of proceeds.

Release and fine.

Costs and expenses.

Method of seizure and sale.

Advertising.

Penalty for sale without tag or misuse of tag.

Recovery of penalty.

Disposition.

Analysis of fertilizer seized.

Unauthorized sale
of seized
fertilizer made
misdemeanor.

shall be unlawful for any person to sell or offer for sale or remove any such fertilizer or for any agent of any railroad or other transportation company to deliver any such fertilizer in violation of this Section. Any person who shall sell or offer for sale or remove any fertilizer in violation of the provisions of this Section shall be guilty of a misdemeanor.

Constitutional
parts of Act
upheld.

SEC. 25. *Constitutionality.*

That if any clause, sentence, paragraph or part of this act shall for any reason be adjudged invalid by any court of competent jurisdiction, such judgment shall not affect, impair or invalidate the remainder thereof but shall be confined in its operation to the clause, sentence, paragraph or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Conflicting laws
repealed.

SEC. 26. *Repeal.*

That all laws and parts of laws in conflict with or inconsistent with the provisions of this act are hereby repealed.

Effective
January 1, 1934.

SEC. 27. *Effective date.*

That this act shall take effect and be in force from and after the first day of January, one thousand nine hundred and thirty-four.

Ratified this the 1st day of May, A. D. 1933.

H.B. 1150

CHAPTER 325

AN ACT TO REGULATE PILOTING BY PERSONS NOT HOLDING PROPER LICENSE.

The General Assembly of North Carolina do enact:

C. S. 6988,
amended.

SECTION 1. That Section 6988 of Consolidated Statutes of North Carolina be, and the same is hereby amended to read as follows:

Acting as pilot
without license
made misdemeanor.

"If any person shall act as a Pilot, who is not qualified and licensed in the manner prescribed in this Chapter, he shall be guilty of a misdemeanor and upon conviction shall be fined not more than \$50.00 and not less than \$25.00, or imprisoned not more than thirty days at the discretion of the Court; *provided*, that should there be no licensed Pilot in attendance, any person may conduct into port any vessel in danger from stress of weather or in a leaky condition."

Emergency cases
excepted.

SEC. 2. That all laws or clauses of laws in conflict with this Act shall be and the same are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1933.

H.B. 1277

CHAPTER 326

AN ACT TO AMEND SENATE BILL NO. 313 PASSED BY THE GENERAL ASSEMBLY AND RATIFIED MARCH 20TH, 1933, RELATING TO THE FEE FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section "One" of Senate Bill No. 313, session of 1933, be and the same is hereby amended by inserting the word "Brunswick" between the word "to" and the word "Caswell" in the last sentence of said section; and striking out the word "or" between the word "Caswell" and the word "Richmond" and inserting in lieu thereof the word "and."

S. B. No. 313,
Public Laws 1933,
amended, as to
registration fees
of Federal crop
liens.

SEC. 2. That all laws and clauses of law in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after the 20th of March, 1933.

Effective
March 20, 1933.

Ratified this the 1st day of May, A. D. 1933.

H.B. 1299

CHAPTER 327

AN ACT TO AMEND SECTION 6054 OF VOLUME THREE OF THE CONSOLIDATED STATUTES EXEMPTING AVERY COUNTY FROM THE PRIMARY LAW FOR CANDIDATES FOR COUNTY OFFICERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and fifty-four of Volume Three of the Consolidated Statutes be and the same is hereby amended by inserting in line four of said section after the colon following the word "to-wit" the word "Avery," it being the intent and purpose of this act to exempt Avery County from the Primary Law for the nomination of candidates for county offices and members of the House of Representatives.

C. S. 6054,
amended, exempt-
ing Avery County
from Primary
Law.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1933.

H.B. 1314

CHAPTER 328

AN ACT TO AUTHORIZE THE ISSUANCE OF SCRIPT
BY CURRITUCK COUNTY.*The General Assembly of North Carolina do enact:*

Issuance of script
by Currituck
County.

Maturity.

Stamps affixed.

Denominations.

Sale of stamps.

Redemption.

Forgery made
felony.

C. S. 4183,
thus amended.

Conflicting laws
repealed.

SECTION 1. That the Treasurer-Accountant, when so authorized and empowered by resolution of the Board of County Commissioners, may issue for value the county's negotiable script in payment of Currituck County vouchers given in satisfaction and settlement of the obligations of said county for services rendered to or purchases made by it, which script shall be payable at a definite date fixed by the County Commissioners but not longer than a date when special county stamps of a sum equal to the face amount of the script shall have been affixed thereto, the script to be in denominations of not greater than ten (\$10.00) dollars. The stamps shall be procured and sold by the Register of Deeds, who shall turn over the proceeds thereof to the Treasurer-Accountant, who shall keep the same separate from other county funds and by him be used solely for the redemption of such stamped script. A stamp of a sum equal to two per centum of the face amount of the script shall be affixed thereto each time the said script is negotiated, but the acceptance of such shall not be obligatory.

SEC. 2. That any person unlawfully forging, counterfeiting or uttering forged or counterfeited script shall be guilty of a felony.

SEC. 3. That this act shall apply only to Currituck County.

SEC. 4. That section four thousand one hundred and eighty-three of the North Carolina Code and all other laws or clauses of laws in conflict herewith are hereby repealed in so far as they apply to Currituck County.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1933.

H.B. 1402

CHAPTER 329

AN ACT TO AMEND SENATE BILL NUMBER 180, ENTITLED "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED MARCH 27, 1933, RELATING TO HERTFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill one hundred and eighty ratified March twenty-seven, one thousand nine hundred and thirty-three, entitled "An Act to Allow Counties, Municipalities and other Governing Agencies to refund tax sales Certificates" be and the same is hereby amended by striking out the words "and Hertford" in line two of section fourteen of said Bill; and that said section be further amended by inserting in line seven thereof after the word "New Hanover" the words "and Hertford."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1933.

S. B. No. 180,
Public Laws 1933,
Tax Relief Act,
amended, as to
Hertford County.

S.B. 484

CHAPTER 330

AN ACT TO AUTHORIZE THE ISSUANCE OF GENERAL FUNDING AND IMPROVEMENT BONDS OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. This Act shall be known as the "General Funding and Improvement Bond Act of 1933."

SEC. 2. The State Treasurer is hereby authorized, by and with the consent of the Governor and Council of State, to issue at one time or from time to time bonds of the State for the following purposes:

(a). Funding Twelve Million Two Hundred Thirty Thousand Dollars General Fund Notes of the State which have heretofore been issued under the authority of Chapter 371, Public Laws of North Carolina, 1931, ratified on the sixth day of May, one thousand nine hundred and thirty-one, and any notes of the State issued in renewal or extension thereof.

(b). Balancing the revenues and expenditures of the General Fund at the close of the current fiscal year at June thirty, one thousand nine hundred thirty-three, not provided for by the

Funding and
Improvement
Bond Act.

State may
issue bonds.

Purposes.

General fund
notes.

Balancing general
fund.

General Fund Notes mentioned in clause (a) above, and of facilitating the placing of the fiscal operations of the State upon a budgetary basis, whereby the revenues collected in each fiscal year may be made applicable to and sufficient for the expenditures of the same period.

Reimbursement
for emergency
advances.

(c). Reimbursing funds of the State for certain emergency advances authorized by the Governor and Council of State under Chapter forty-nine of the Public Laws of one thousand nine hundred twenty-seven, some of which emergency advances were temporarily provided for by Permanent Improvement Notes of the State which were issued under the authority of chapter twenty-eight of the Public Laws of one thousand nine hundred thirty-one and which were retired by moneys temporarily advanced from funds of the State.

Other advances.

(d). Reimbursing funds of the State for certain other advances authorized by the Governor and Council of State, and

Certain other
obligations
enumerated.

(e). Paying certain obligations of the State, the emergency and other advances and obligations mentioned in clauses (c), (d) and (e) above being as follows:

University
of N. C.

1. UNIVERSITY OF NORTH CAROLINA:

Auditorium.

(1) To build new auditorium on account of condemnation of Memorial Hall by the Insurance Department.....\$150,000

Storage dam.

(2) To complete the storage dam and appurtenances on Morgan Creek..... 23,279

Sewerage plant.

(3) To re-imburse the Town of Chapel Hill for the University's part, one-half the cost of a sewerage disposal plant. This item is included without authorization under Chapter 49 of the Public Laws of 1927 and is hereby validated 18,286 \$191,565

State College.

2. STATE COLLEGE OF AGRICULTURE AND ENGINEERING:

Certain judgment.

(1) To pay judgment of court in favor J. B. Cullins under which a concession was canceled and certain laundry equipment had to be taken over 18,300

(2) To take up a note at the North Carolina Bank and Trust Company, being the balance on \$33,350 for the Experiment Station tract and which was expected to pay out of the proceeds from the sale of lots in the old State Fair Association subdivision and which had reverted to the Col-

lege. This item is included without authorization under Chapter 49 of the Public Laws of 1927 and is hereby validated

\$10,000

\$28,300

Bank note.

3. NORTH CAROLINA COLLEGE FOR WOMEN:

- (1) For making Library Building wholly fire-resistant, the building was partially destroyed by fire; it being built in two units, one was non-fire-resistant and one resistant—Insurance collected covered the ordinary restoration

13,000

Restoration of Library.

4. NEGRO AGRICULTURAL AND TECHNICAL COLLEGE:

- (1) For rebuilding and equipping Administration Building destroyed by fire, supplementing insurance

60,000

Administration Building.

5. WESTERN CAROLINA TEACHERS' COLLEGE:

- (1) For judgment in condemnation proceedings

344

Western Carolina Teachers' College.

Certain judgment.

6. NORTH CAROLINA COLLEGE FOR NEGROES:

- (1) For grading grounds and building roadways to make new buildings accessible

4,225

N. C. College for Negroes.

Grading roads.

7. NORTH CAROLINA SCHOOL FOR THE DEAF:

- (1) To supplement \$1,500 out of the Kelly Fund, a Trust Fund, to enable the purchase of 14 acres of necessary land

4,500

N. C. School for Deaf.

Purchase of land.

8. STATE SCHOOL FOR THE BLIND AND DEAF:

- (1) Removing and rebuilding roofs on administration building and other buildings condemned by the Insurance Department

51,371

School for Blind and Deaf.

New roofs.

- (2) Advance made against the sale of the old Negro Blind School plant under Section 15 of Chapter 295 of the Public Laws of 1929

100,000

151,371

Advances.

9. CASWELL TRAINING SCHOOL:

- (1) To pay judgment rendered against school in favor J. C. Grinnan on a contract for floors in building erected in 1920

2,250

Caswell Training School.

Certain judgment.

N. C. Sanatorium.	10. NORTH CAROLINA SANATORIUM:	
	(1) To rebuild dam for water supply, destroyed by flood	\$ 2,000
Dam.		
Jackson Training School.	11. STONEWALL JACKSON TRAINING SCHOOL:	
	(1) To supplement bequest of \$15,000 by the late B. N. Duke to enable purchase of 208.7 acres of neces- sary land	5,870
Purchase of land.		
Home and Industrial School for Girls.	12. STATE HOME AND INDUSTRIAL SCHOOL FOR GIRLS:	
	(1) For rebuilding two buildings de- stroyed by fire, Gardner Hall and Bickett Hall, supplementing insur- ance	51,930
Buildings.		
Farm Colony for Women.	13. STATE INDUSTRIAL FARM COLONY FOR WOMEN:	
	(1) To provide necessary outbuildings and telephone line, without which operation of the institution was seriously handicapped	6,735
Buildings and telephone line.		
Inland waterways.	14. INLAND WATERWAYS:	
	(1) An advance authorized under Sec- tion 18 of Chapter 429 of the Public Laws of 1931 to provide the right- of-way for the inland waterway from Cape Fear River to South Carolina line under Senate Bill 5, being Chapter 2 of the Public Laws of 1931	50,000
Right of way.		
Total.	Total	<u>\$572,090</u>

Bond dates and
interest rates.

Maturity.

Fixing aggregate
amount.

SEC. 3. Said bonds shall bear such date or dates and such rate or rates of interest not exceeding six per cent per annum, payable semi-annually, as may be fixed by the Governor and Council of State, and shall mature in such amounts and in annual series, beginning not more than three (3) years and running not longer than fifteen (15) years from their date or respective dates of issue, as may be fixed by the Governor and Council of State. If all of such bonds shall not be issued at the same time, the bonds at any one time outstanding shall mature as above provided.

SEC. 4. The aggregate principal amount of said bonds which shall be issued for the purposes specified in Section 2 above shall not exceed the sum of Twelve Million Eight Hundred Two Thousand Ninety Dollars plus the amount which the Director of the Budget shall certify to the Governor and Council of

State to be the debit balance resulting from current operations of the General Fund to June thirty, one thousand nine hundred thirty-three, after deducting from such debit balance the amount provided for by General Fund Notes or by bonds issued under this Act for funding such notes.

SEC. 5. Said bonds shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and said bonds shall be subject to registration and be signed and sealed as is now or may hereafter be provided by law for State bonds, and the form and denomination thereof shall be such as the State Treasurer may determine in conformity with this Act.

SEC. 6. Subject to determination by the Governor and Council of State as to the manner in which said bonds shall be offered for sale, whether by publishing notices in certain newspapers and financial journals or by mailing notices or by inviting bids by correspondence or otherwise, the State Treasurer is authorized to sell said bonds at one time or from time to time at the best price obtainable, but in no case for less than par and accrued interest.

SEC. 7. The proceeds of said bonds and of the bond anticipation notes herein authorized (except the proceeds of bonds the issuance of which has been anticipated by such bond anticipation notes) shall be placed by the State Treasurer in a separate fund and used solely for the purposes specified in Section 2 of this Act.

SEC. 8. By and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

(a). For anticipating the sale of any of said bonds to the issuance of which the Governor and Council of State shall have given consent, if the treasurer shall deem it advisable to postpone the issuance of such bonds.

(b). For the payment of interest upon or principal of any of said bonds then outstanding, if there shall not be sufficient funds in the State Treasury with which to pay such interest or principal as they respectively fall due.

(c). For the renewal of any loan evidenced by notes herein authorized.

SEC. 9. Notes issued in anticipation of the sale of said bonds shall be paid with funds derived from the sale of the bonds unless otherwise provided for by the General Assembly, and notes issued for the payment of interest or principal shall be

Debit balance.

Interest coupons.

Registration.

Denomination.

Sale of bonds.

Minimum price.

Proceeds used for purposes specified.

Issuance and sale of anticipation notes.

Anticipating sale of bonds.

Paying interest or principal.

Renewals.

Payment of anticipation notes.

paid from funds provided by the General Assembly for the payment of such interest or principal when such funds are collected. Interest payments upon said notes may be evidenced by interest coupons in the Treasurer's discretion.

Full faith and credit pledged.

SEC. 10. The full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

Coupons and notes acceptable for debts due State.

SEC. 11. The coupons of said bonds and notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

Exemption from taxation.

SEC. 12. All of said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income, nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

Fiduciaries may invest in.

SEC. 13. It shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in said bonds and notes.

SEC. 14. This Act shall be in force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

H.B. 1198

CHAPTER 331

AN ACT TO AMEND HOUSE BILL 221, SESSION 1933, RATIFIED MARCH 3, 1933, ENTITLED "AN ACT TO PROVIDE FOR THE ORGANIZATION AS AN AGENCY OF THE STATE OF NORTH CAROLINA OF THE NORTH CAROLINA STATE BAR, AND FOR ITS REGULATION, POWERS AND GOVERNMENT, INCLUDING THE ADMISSION OF LAWYERS TO PRACTICE AND THEIR DISCIPLINE AND DISBARMENT," SO AS TO PROVIDE FOR THE ISSUANCE OF LICENSE TO PRACTICE AND FOR THE CONSTITUTION OF THE BOARD OF LAW EXAMINERS.

The General Assembly of North Carolina do enact:

H. B. No. 221,
Public Laws 1933,
amended, as to
N. C. State Bar.

SECTION 1. That section ten, paragraph two, of House Bill two hundred and twenty-one, session nineteen hundred and thirty-three, ratified March third, nineteen hundred and thirty-three, entitled, "An act to provide for the organization as an agency of the State of North Carolina of the North Carolina

State Bar, and for its regulation, powers and government, including the admission of lawyers to practice and their discipline and disbarment," be and the same is hereby amended by inserting after the word "bar" and before the comma preceding the word "there" in line three of said act as ratified, the words, "including the issuance of license therefor."

Issuance of
licenses.

SEC. 2. That section ten, paragraph two, of House Bill two hundred and twenty-one, session nineteen hundred and thirty-three, ratified March third, nineteen hundred and thirty-three, entitled, "An act to provide for the organization as an agency of the State of North Carolina of the North Carolina State Bar, and for its regulation, powers and government, including the admission of lawyers to practice and their discipline and disbarment," be and the same is hereby amended by striking out all of the words between "(1)" and the word "and" before "(2)", and inserting in lieu thereof the following:

"Such member of the Supreme Court of North Carolina as that Court from time to time may select and commission for such special purpose."

Services of
Supreme Court
Justice.

SEC. 3. Amend section ten, paragraph three, of House Bill two hundred and twenty-one, session nineteen hundred and thirty-three, ratified March third, nineteen hundred and thirty-three, entitled, "An Act to provide for the organization as an agency of the State of North Carolina of the North Carolina State Bar, and for its regulation, powers and government, including the admission of lawyers to practice and their discipline and disbarment," by striking out in the first line of said paragraph three, the following words:

"The Chief justice of the Supreme Court shall be the chairman," and inserting in lieu thereof, the following:

Chief Justice not
to be Chairman
of Council.

"The member of the Supreme Court selected and commissioned for such special purpose shall be and act as chairman ex-officio."

SEC. 4. This act shall be in full force and effect from and after its ratification, and deemed and construed as a part of said House Bill two hundred and twenty-one as fully and to the same extent as if the provisions of this act had been included in said House Bill two hundred and twenty-one when ratified.

Act declared part
of original bill.

Ratified this the 3rd day of May, A. D. 1933.

H.B. 1237

CHAPTER 332

AN ACT TO AMEND CHAPTER 60, SECTION 38, PUBLIC LAWS OF 1931, RELATING TO THE DUTIES OF LOCAL GOVERNING BOARDS.

The General Assembly of North Carolina do enact:

Ch. 60, Public
Laws 1931,
Local Government
Act, amended.

Anticipation of
moneys due in
making tax levies.

Conflicting laws
repealed.

SECTION 1. That section thirty-eight of chapter sixty, Public Laws of one thousand nine hundred thirty-one, be and the same is hereby amended by changing the period at the end of said section to a colon, and adding the following: "*Provided*, in making such levy any such board may determine and make allowance for moneys due to it and receipt of which may be reasonably anticipated by such unit."

SEC. 2. That all laws or clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

H.B. 1362

CHAPTER 333

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES RELATIVE TO THE COURTS OF HOKE COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443, and
ch. 96, Public
Laws 1931,
amended.

Discontinuing
terms of Superior
Court in Hoke
County.

Grand jury may
hold over.

Conflicting laws
repealed.

SECTION 1. That section one thousand four hundred and forty-three, as amended by chapter ninety-six of the Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby amended by adding at the end of the paragraph relating to the courts of Hoke County the following:

"The commissioners of Hoke County, whenever in their discretion the best interests of the county demand it, shall have and are hereby granted the power and authority, by order, to abrogate, in any year, the holding of any one of the above set forth terms of court, and when said term is so abrogated, thirty days notice of the same shall be given by said commissioners by the publication of same in a newspaper published in said county and at the court house door: *Provided*, that in the event the regular term at which the grand jury is selected shall be the term abrogated then the grand jury shall continue to serve until the following term of court at which time a new grand jury shall be selected."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

H.B. 1399

CHAPTER 334

AN ACT TO PROVIDE FOR LIMITATION OF THE NET DEBT OF THE CITY OF BURLINGTON.

The General Assembly of North Carolina do enact:

SECTION 1. Section two thousand nine hundred and forty-three of the Consolidated Statutes, as amended, is hereby amended by striking out the period at the end of the following clause, "(d) the assessed valuation of property as last fixed for municipal taxation," in paragraph (7) of sub-section 1 of said section as the same is set out in Michie's North Carolina Code of 1931, and by adding to said clause the following, "or as fixed for municipal taxation in the year one thousand nine hundred and thirty-one, whichever is higher."

C. S. 2943,
amended.

Limitation of net
debt in Burlington.

SEC. 2. This act shall apply only to the City of Burlington.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

H.B. 1435

CHAPTER 335

AN ACT PROVIDING FOR THE APPOINTMENT OF A COURT REPORTER FOR THE SECOND JUDICIAL DISTRICT OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the Resident Judge of the Second Judicial District be, and he is hereby authorized and empowered, to appoint an official Court Reporter for one or more or all of the counties in said district who shall serve at the will of the Resident Judge, and whose appointment may be terminated by thirty days written notice thereof.

Appointment of
Court Reporter
for Second
Judicial District.

SEC. 2. The appointment of such reporter or reporters shall be filed in the office of the Clerk of the Superior Court of each county in said district in which said reporter is to officiate, and the same, or a certified copy thereof, shall be recorded by said Clerk on the Minute Docket of his court.

Recording of
appointment in
Clerk's office.

- Oath of Reporter. SEC. 3. Before entering upon the discharge of the duties of said office, said reporter shall take and subscribe an oath in words substantially as follows: "I, _____, do solemnly swear that I will, to the best of my ability, discharge the duties of the office of Court Reporter in and for the County of _____ in the Second Judicial District, and will faithfully transcribe the testimony offered in said courts as the presiding judge may direct, or as I may be required to do under the law, so help me, God." Said oath shall be filed in the office of each of the Clerks of the Superior Courts of the counties in which said reporter is to officiate, and recorded and indexed on the Minute Dockets of said courts.
- Form of.
- Oath to be filed.
- Reporter *pro tem*. SEC. 4. If on account of sickness, or for other cause, said reporter is unable to attend upon any of the regular courts of said district, and for conflict and special terms, the resident judge may appoint a reporter *pro tem* for said court or courts, and said appointment shall appear upon the Minutes of said term, and said reporter shall take and subscribe the oath referred to in Section 3 hereof, which oath shall be filed with the Clerk. In lieu of appointing a reporter *pro tem* for each of said courts, the resident judge may, in his discretion, appoint a reporter *pro tem* for a stated period whose duty it shall be to report any and all courts in the county or counties designated in the appointment, which the regular Court Reporter is for any cause unable to report.
- Oath.
- Compensation. SEC. 5. The resident judge shall likewise fix the compensation to be received by such reporter and such reporter *pro tem*: *Provided, however*, such compensation shall not exceed ten dollars per day and actual expenses upon a weekly basis.
- Maximum.
- Transcripts competent as evidence. SEC. 6. The testimony taken and transcribed by said Court Reporter or said Court Reporter *pro tem*, as the case may be, and duly certified, either by said reporter or the presiding judge at the trial of the cause, may be offered in evidence in any of the courts of this State as the deposition of the witness whose testimony is so taken and transcribed, in the same manner, and under the same rule governing the introduction of depositions in civil actions.
- Conflicting laws repealed. SEC. 7. All laws and clauses of laws in conflict with this act are hereby repealed; and this act shall take effect from and after ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 276

CHAPTER 336

AN ACT TO AMEND SECTION 2015 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO FISHING IN ROANOKE RIVER.

The General Assembly of North Carolina do enact:

SECTION 1. That Consolidated Statutes 2015 be, and the same is hereby amended by adding the following to the end of said section: C. S. 2015, amended.

Provided, it shall be lawful on the Roanoke River from Halifax to the Power Dam at Roanoke Rapids to fish from January 1st to June 1st of each year with skim nets, dip nets, and fish traps with or without wings or hedgings. Fishing in Roanoke River regulated.

SEC. 2. All laws in conflict herewith are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in effect from and after the date of its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 291

CHAPTER 337

AN ACT TO AMEND CHAPTER 333, PUBLIC LAWS OF 1929, RELATING TO NON-RESIDENT FUR DEALERS' LICENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 2 of Chapter 333, Public Laws of one thousand nine hundred and twenty-nine (1929), be, and the same is hereby amended by striking out in line five immediately after the word "of" and before the word "dollars" the words "seventy-five (75)" and inserting in lieu thereof the words "twenty-five (25)." Amend further by striking out in lines 14 and 15 the words "four hundred (400)" and inserting in lieu thereof the words "one hundred (100)." Amend further by striking out the comma in line 15 after the word "license" and inserting therefor a period. Amend further by striking out, beginning with the word "and" in line 15, all of that line and also lines 16, 17, 18, and 19 through the word "license" and before the word "these." Amend further by striking out all of the words immediately following the word "license" in line 22 and before the word "shall" in line 23, and by striking out the word "one" after the word "of" and before the word "dollar" in line 23 and inserting in lieu thereof the word "five (5)." Amend further at the end of said section by changing the period to a comma and adding the following, "at a fixed place of business." Ch. 333, Public Laws 1929, amended. License fee on non-resident fur dealers

Section 4,
amended.

SEC. 2. Amend Section 4 of Chapter 333, Public Laws of one thousand nine hundred and twenty-nine (1929), by striking out in line 5 thereof after the word "than" and before the word "dollars" the word "ten (10)" and inserting in lieu thereof the word "five (5)."

Section 5,
amended.

SEC. 3. Amend Section 5 of Chapter 333, Public Laws of one thousand nine hundred and twenty-nine (1929), by inserting in line 3 after the word "from" and before the word "licensed" the word "only," and by changing the comma in line 4 following the words "North Carolina" to a period and striking out all of the balance of said section.

Section 6,
amended.

SEC. 4. Amend Section 6, Chapter 333, Public Laws of one thousand nine hundred and twenty-nine (1929), by striking out the word "duplicate" in line 4 and line 5 following the word "of" and before the word "ten (10)" and inserting in lieu thereof the words "twenty-five (25)."

Conflicting laws
repealed.

SEC. 5. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 6. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 294

CHAPTER 338

AN ACT TO REFUND TO MRS. JAMES E. COLTON THE AMOUNT OVERCHARGED HER FOR HER AUTOMOBILE LICENSE TAGS.

The General Assembly of North Carolina do enact:

Refund to Mrs.
J. E. Colton of
overpayment on
automobile license
tags.

SECTION 1. That the State Auditor issue to Mrs. James E. Colton of Wake County the proper warrant in the sum of Twenty-six and 25/100 (\$26.25) Dollars, the same being the amount paid by Mrs. James E. Colton in excess of the legal rate for license tags for her automobile.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 318

CHAPTER 339

AN ACT TO IMPROVE THE SANITARY CONDITIONS OF
THE MANUFACTURE OF BEDDING.

The General Assembly of North Carolina do enact:

SECTION 1. *Definitions.* As used in this Act:

Definitions.

The word "mattress" means: Any mattress, upholstered spring, comforter, pad, cushion or pillow to be used in reclining or sleeping. This Act shall not apply to any mattress smaller than 12 inches in its greatest dimension.

Mattress.

The word "person" means: Any individual, corporation, partnership, or association.

Person.

The term "new material" means: Any material which has not been used in the manufacture of another article or used for any other purpose.

New material.

The term "previously used material" means: (a) Any material which has been used in the manufacture of another article or used for any other purpose; (b) any material made into thread, yarn, or fabric, and subsequently torn, shredded, picked apart, or otherwise disintegrated.

Previously used material.

The word "sell" or "sold" shall, in the corresponding tense, include: sell, offer to sell, or deliver or consign in sale, or possess with intent to sell, deliver or consign in sale.

Sell, sold.

Possession of one or more articles covered by this Act when found in any store, warehouse or place of business, other than a private home, hotel or other place where such articles are ordinarily used, shall constitute prima facie evidence that the article or articles so possessed are possessed with intent to sell, and in violation of this Act.

Possession *prima facie* evidence of intent to sell.

All words shall include plural and singular, masculine and feminine, as the case demands.

Number and gender.

SEC. 2. *Sterilization.* No person shall in making, remaking or renovating a mattress for another person, use any previously used material which, since last used, was not sterilized by a process approved by the State Health Officer.

Sterilization ordered.

No person shall sell a used mattress unless sterilized, since last used, by a process approved by the State Health Officer; but nothing in this Act shall be construed or interpreted as preventing a sale by an executor or administrator of the mattresses of a decedent.

As to used mattresses.

A detailed drawing and description of any sterilizing apparatus and process to be used under this Act shall be submitted to the State Health Officer who shall, if the process effectively sterilizes, approve such process and give the person submitting it a dated Sterilizing License expiring at the

Approval of sterilizing process.

Sterilizing license at \$50.	end of the calendar year in which issued, and the fee for which shall be fifty dollars a year.
Dating used mattresses.	Any person who receives a mattress for renovation shall keep attached thereto, from the time received, a tag on which is written the date of receipt and the name and address of the owner.
Tagging.	SEC. 3. <i>Tagging.</i> No person shall sell a mattress to which is not securely sewed by at least two edges, a cloth or cloth-backed tag at least two inches by three inches in size, to which has been affixed the adhesive stamp provided in Section Five.
Contents of tag.	Upon said tag shall be legibly stamped or printed with ink in English, (a) the name of the material or materials used to fill such mattress; (b) the name and address of the maker or vendor of the mattress; (c) in letters at least one-eighth inch high, the words "Made of New Material," if such mattress contains no previously used material; or the words "Made of Previously Used Material," if such mattress contains any previously used material; or the Word "SEC-ONDHAND" on any mattress which has been used but not remade.
Misleading statements forbidden.	Nothing likely to mislead shall appear on said tag and it shall contain all statements required by this Act, and shall be sewed to the outside covering of every mattress being manufactured, before the filling material has been inserted.
Mill floor sweepings.	Material known in the cotton waste trade as "sweeps" or "oily sweeps" shall be named "mill floor sweepings" on the tag required by this Act, and shall not be used unless previously sterilized by a process approved by the State Health Officer.
Felt.	The name "felt" shall not be used unless the material has been carded in layers by a garnett machine.
Defacing tag forbidden.	SEC. 4. No person, other than a purchaser for his own use, shall remove from a mattress, or deface or alter the tag or stamp required by this act.
State Health Officer to furnish stamps.	SEC. 5. <i>Enforcement funds.</i> The State Health Officer is hereby charged with the administration and enforcement of this act, and he shall provide specially designed adhesive stamps for use under Section Three. Upon request he shall furnish no less than one thousand said stamps to any person paying in advance twenty dollars per thousand stamps. State institutions engaged in the manufacture of bedding for their own use or that of any other State institution shall not be required to pay a fee for such stamps as they may use.
Price of.	All money collected under this act shall be paid to the State Health Officer, who shall place all such money in a special "Bedding Law Fund" which is hereby created and specifically appropriated to the State Board of Health, solely
Bedding Law Fund.	

for expenses in furtherance of the enforcement of this act. The State Health Officer shall semi-annually render to the State Auditor a true statement of all receipts and disbursements under said fund, and the State Auditor shall furnish a true copy of said statement to any person requesting it.

Reports of State
Health Officer.

SEC. 6. *Enforcement.* The State Board of Health, through its duly authorized representatives, is hereby authorized and empowered to enforce the provisions of this act.

Enforcement of
Act.

Every place where mattresses are made, remade, renovated, sterilized, or sold, or where previously used material is sterilized under this act, shall be inspected by duly authorized representatives of the State Board of Health.

Inspection of
places of sale.

When an authorized representative of the State Board of Health has good evidence that a mattress is not tagged as required by this act, he shall have authority to open a seam of such mattress to examine the filling; and if unable, after such examination, to determine if the filling is of the kind stated on the tag, he shall have power to examine any purchase records necessary to determine definitely the kind of material used in such mattress, and he shall have power to seize and hold for evidence any mattress or material made, possessed, or offered for sale contrary to this act.

Examination of
untagged
mattresses.

Of purchase
records.

Seizure.

SEC. 7. *Licenses.* No person, except for his own use, shall make, remake or renovate mattresses until he has secured a license from, and has paid to, the State Health Officer an annual inspection fee of fifty dollars. The license so issued shall be valid until the end of the calendar year in which issued, or until voided for violation of this act.

Annual license
and inspection
fee of \$50.

The State Health Officer may revoke and void the aforesaid license of any person convicted of violating this act; and such person shall not make, remake, renovate, or sell a mattress until he has paid another Inspection Fee of Fifty Dollars, whereupon the State Health Officer shall issue a new license to said person. This section shall not apply to blind persons engaged in making, remaking or renovating mattresses.

Revocation of
license.

Blind persons
excepted.

SEC. 8. *Unit of offense.* Any person who fails to comply with any provision of this act, or who counterfeits the stamp provided in Section Five, shall be guilty of a violation of this act. Each stamp so counterfeited, and each mattress made, remade, renovated, or sold contrary to this act shall be a separate violation.

Violations of
Act.

SEC. 9. If any person submits reasonable proof to any officer, or a representative of the State Board of Health, it shall be the duty of said officer or representative of the State Board of Health to swear out a warrant against the offender.

Swearing out
warrants.

SEC. 10. *Penalty.* A person who violates this act shall, upon conviction thereof, be fined not less than ten nor more than

Violation made
misdemeanor.

Fifty Dollars, or imprisoned in the County jail not to exceed thirty days.

Valid parts of
Act upheld.

SEC. 11. If any of the provisions of this act are unconstitutional, the remaining provisions shall be given full force and effect.

Conflicting laws
repealed.

SEC. 12. All laws and clauses of laws in conflict with this act are hereby repealed.

Effective
July 1, 1933.

SEC. 13. This act shall become effective July 1, 1933, *provided, however*, that any official linen or muslin labels or tags issued by the State Board of Health prior to July 1, 1933, may be used after July 1, 1933, in lieu of the tags and stamps provided for in this act.

Certain
exceptions.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 376

CHAPTER 340

AN ACT TO AMEND CHAPTER THREE HUNDRED TWENTY-FIVE OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE RELATING TO THE CERTIFICATION OF PURE BRED CROP SEEDS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Ch. 325, Public
Laws 1929,
amended.

SECTION 1. That chapter three hundred and twenty-five of the Public Laws of one thousand nine hundred and twenty-nine be amended by inserting between Section six and Section seven the following:

False certification
of pure-bred crop
seeds made
misdemeanor.

"Sec. 6-1/2. That it shall be a misdemeanor, punishable by fine or imprisonment in the discretion of the court, for any person, firm, association, or corporation, selling seeds, tubers, plants, or plant parts in North Carolina, to use any evidence of certification, such as a blue tag or the word 'certified' or both, on any package of seed, tubers, plants, or plant parts, nor shall the word 'certified' be used in any advertisement of seeds, tubers, plants, or plant parts, unless such commodities used for plant propagation shall have been duly inspected and certified by the agency of certification provided for in this act, or by a similar legally constituted agency of another state or foreign country."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 404

CHAPTER 341

AN ACT TO AMEND CHAPTER 156, PUBLIC LAWS OF 1921, RELATING TO DEPARTMENT FOR INEBRIATES AT THE STATE HOSPITAL AT RALEIGH, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter 156, Public Laws of 1921, Section 7, be amended by adding at the end thereof the following: "Provided that, if in the course of care and treatment of said inebriates it develops that they have criminal, mental, or other symptoms indicating they can not be properly taken care of in this department, the Superintendent of the Hospital is hereby authorized to transfer such patients to any other Department under his care, that, in his opinion, the circumstances may justify."

Ch. 156, Public Laws 1921, amended.

Care of inebriates in State Hospital at Raleigh.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 410

CHAPTER 342

AN ACT TO AMEND SECTION ONE OF CHAPTER 265 OF THE PUBLIC LAWS OF 1929 AND SECTION 6185 OF CONSOLIDATED STATUTES IN ORDER TO MAKE PROVISION FOR THE CARE OF THE NEGRO FEEBLEMINDED.

The General Assembly of North Carolina do enact:

SECTION 1. That Section One of Chapter Two Hundred and Sixty-Five of the Public Laws of Nineteen Hundred and Twenty-Nine be and the same is hereby amended by inserting after the word "insane" in line six of said section, a "comma" and the words "epileptic, feeble-minded."

Ch. 265, Public Laws 1929, amended.

SEC. 2. That Section Six Thousand One Hundred Eighty-Five of Consolidated Statutes be and the same is hereby amended by striking out the period at the end of said section and by adding a "comma" and the following words:

C. S. 6185, amended.

"with the exception that the State Hospital at Goldsboro shall admit feeble-minded negroes, under such rules and regulations as the Hospital Board and the Superintendent may prescribe, in such numbers as the capacity and the appropriations to the Hospital will permit."

Care of Negro feeble-minded.

SEC. 3. That this Act shall be in force from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 457

CHAPTER 343

AN ACT TO PREVENT THE MISBRANDING OF MILK OR CREAM.

The General Assembly of North Carolina do enact:

Misbranding milk or cream prohibited.

SECTION 1. It shall be unlawful for any person, firm, association or corporation to sell or offer for sale in any city, county, or other unit of local government which has adopted the Public Health Service Milk Ordinance, or within one mile of the boundaries thereof, milk or cream in any container, bottle, or can bearing any legend, letter or symbol likely to be misleading, or indicating that such milk or cream has been graded, unless said milk or cream does conform in every respect with the requirements of said Public Health Service Milk Ordinance.

Made misdemeanor.

SEC. 2. Any person violating the provisions of this act is guilty of a misdemeanor, and upon conviction shall be subject to a fine of not more than \$50.00, nor less than \$10.00.

Conflicting laws repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 460

CHAPTER 344

AN ACT TO AMEND CHAPTER 122, PUBLIC LAWS OF 1927, ARTICLE 3, SECTION 15, SUB-SECTION F, RELATING TO TRANSFER OF TITLE AND LICENSE TO MOTOR VEHICLES AS UPON INHERITANCE, DEVISE OR BEQUEST.

The General Assembly of North Carolina do enact:

Ch. 122, Public Laws 1927, amended.

SECTION 1. That Chapter 122, Public Laws of 1927, Article 3, Section 15, Sub-section (f), be amended by striking out the words "as upon inheritance, devise or bequest," in line three of said section and adding at the end thereof the following:

Transfer of automobile title and license to heirs, legatees or devisees of deceased owner.

"In the event of transfer, as upon inheritance, devise or bequest, the Department shall, upon receipt of a certified copy of a will, letters of administration and/or a certificate from the Clerk of the Superior Court showing that the motor

vehicle registered in the name of the decedent owner has been assigned to his widow as a part of her year's support, transfer both title and license as provided in Sub-section (d)."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 482

CHAPTER 345

AN ACT TO PAY WILLARD R. COX FOR STATE BOND STOLEN FROM HIM, PROVIDED INDEMNITY IS FURNISHED TO SECURE THE STATE OF NORTH CAROLINA AGAINST LOSS.

Whereas, Willard R. Cox was the owner of certain bonds of the State of North Carolina and which bonds were stolen from him by parties unknown, and *whereas*, all of said bonds were recovered except one bond No. B. 88348 in the sum of \$1000.00, and which bond matured July 1, 1931, and has not been presented for payment and notice having been given to the Treasurer of the State of North Carolina as to the said bond having been stolen, and

Preamble: State bond stolen from Willard R. Cox.

Whereas, it appears that said bond has been stolen or destroyed, and

Whereas, there is no authority in the law of North Carolina for the payment of such a bond, and it is just and fair that said bond be paid to the rightful owner of same, *Now, Therefore*,

No authority for replacement.

The General Assembly of North Carolina do enact:

SECTION 1. That the said Treasurer is authorized and directed to pay Willard R. Cox the sum of \$1200.00 covering stolen \$1000.00 Highway 4% Bond No. 88348 that matured July 1, 1931, and unpaid interest coupons amounting to \$140.00, and \$60.00 accrued interest from date of due payment to January 1, 1933, *provided* satisfactory indemnity in double the amount of said bond is furnished the said Treasurer to protect the State against any loss that might arise from the payment of said bond and interest.

Payment of bond and interest directed.

Indemnity required.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 507

CHAPTER 346

AN ACT TO AMEND SECTION 1908 CONSOLIDATED STATUTES OF NORTH CAROLINA PERTAINING TO THE LEASING OF OYSTER AND CLAM BOTTOMS.

The General Assembly of North Carolina do enact:

C. S. 1908,
amended, as to
lease of oyster and
clam bottoms.

SECTION 1. That Section 1908 of the Consolidated Statutes of North Carolina be amended by striking out the words in line three "one dollar per acre," and inserting in lieu thereof "fifty cents per acre," and further amend said section by striking out the words "two dollars per acre" in line four and inserting in lieu thereof "one dollar per acre."

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 516

CHAPTER 347

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF HOUSE BILL NO. 158, RATIFIED MARCH 13, 1933, RELATING TO METHODS OF SALE OF PROPERTY UNDER TAX LIENS.

The General Assembly of North Carolina do enact:

H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended.

Application to
taxes delinquent
at time of passage
of Act.

SECTION 1. That House Bill No. 158, ratified March 13, 1933, and relating to methods for sale of property under tax liens, be amended by adding to the end of Section 25 of said Act the following: "*Provided*, that in so far as the provisions of this Act relate to cases of delinquent taxes outstanding at the time of the passage of said Act, where no foreclosure action has been instituted, all of the reports required to be made by the officer having control of the collection of such delinquent taxes, as well as all notices required by such officer to be given to delinquent taxpayers and all other duties required by said Act to be performed by said officer within the thirty-day period mentioned in Section 12 of said Act, shall be made, given, and performed at any time on or before November 1, 1933."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 520

CHAPTER 348

AN ACT TO AMEND SENATE BILL NUMBER TEN, THE SAME BEING AN ACT TO PROVIDE A METHOD FOR THE READJUSTMENT OF THE INDEBTEDNESS OF COUNTIES AND MUNICIPALITIES WITH CREDITORS AND HOLDERS OF SECURITIES, RATIFIED THE THIRD DAY OF APRIL, ONE THOUSAND NINE HUNDRED THIRTY-THREE.

The General Assembly of North Carolina do enact:

SECTION 1. That Finance Committee Substitute Bill for Senate Bill Number Ten of the Session of one thousand nine hundred thirty-three be and the same is hereby amended by inserting after the words "an agreement with its creditors upon a debt settlement plan" in section eight thereof the words "as provided in this Act."

S. B. No. 10,
Public Laws 1933,
amended, as to
debt settlement
plans of local units.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 527

CHAPTER 349

AN ACT TO AMEND SECTION 867 OF THE CONSOLIDATED STATUTES OF 1919 RELATING TO THE WRIT OF MANDAMUS AND ITS ISSUANCE IN CASES OF COUNTIES, CITIES AND OTHER POLITICAL SUBDIVISIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 867 of the Consolidated Statutes of 1919 be, and the same is, hereby amended by adding the following:

C. S. 867,
amended.

"*Provided* that in all applications seeking a writ of mandamus to enforce a money demand on actions *ex contractu* against any county, city, town or taxing district within the State, the applicant shall allege and show in the complaint that the claim or debt has been reduced to a final judgment establishing what part of said judgment, if any, remains unpaid, what resources, if any, are available for the satisfaction of the judgment, including the actual value of all property sought to be subjected to additional taxation and the necessity for the issuing of such writ."

Mandamus against
local units to
enforce collection
of judgments.

Allegations
and proof.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 354

CHAPTER 350

AN ACT TO AMEND CHAPTER 87, PUBLIC LAWS OF 1921, RELATING TO COOPERATIVE ORGANIZATIONS, PERMITTING SUBSIDIARY ORGANIZATIONS, AND PERMITTING A LIMITED DEALING WITH PRODUCTS OF NON-MEMBERS.

The General Assembly of North Carolina do enact:

Ch. 87, Public
Laws 1921,
amended.

SECTION 1. That Chapter 87, Public Laws of 1921, be and the same is hereby amended by adding the following Sections:

Coöperative asso-
ciations may form
subsidiaries.

"Section 26. Nothing in this chapter shall prevent an association organizing, forming, operating, owning, controlling, having an interest in, owning stock of, or being a member of any other corporation (hereinafter referred to as a subsidiary corporation) from including or having included in the charter or by-laws of such subsidiary corporation provisions for the control or management of said subsidiary corporation by such association to such extent as shall by votes of the Board of Directors of such association, and the majority of the stockholders of such subsidiary corporation, be declared to be for the best interests of said association and said subsidiary corporation respectively. Such provisions may be so included in any such charter or by-laws and may by way of illustration, but not of limitation, include the following:

Charter or by-laws
may so provide.

Interlocking
directorates.

1. Representation of said association on the Board of Directors or other governing body of said subsidiary corporation, upon such terms as may be deemed advisable.

Stock ownership.

2. Ownership by an association of an interest or interests in a subsidiary corporation represented by stock of any class thereof, or otherwise, to such extent and upon such terms, and with such voting power, as may be deemed advisable.

Participation
in profits.

3. Participation by said association in the profits of such subsidiary corporation to such extent and upon such terms as shall be deemed advisable."

Again amended.

SEC. 2. That Section 4, Chapter 87, Public Laws of 1921, be amended by adding immediately after the words "products of its members" the phrase "and other farmers."

SEC. 3. That Sub-section (a), Section 6, Chapter 87, Public Laws of 1921 (Sub-section (a), Section 5259-x, North Carolina Code 1931) be amended by adding after the words "agricultural products produced or delivered to it by its members" the clause "and other farmers;" and by striking out the following sentence at the end of said Sub-section (a); "No Association, however, shall handle the agricultural products of any non-member," and by adding in lieu of said sentence, at the end of said Sub-section, the following: "An association organized hereunder shall not deal in the products of non-members to an amount greater in value than such as are handled by it for its members."

Dealings with non-members.

C. S. 5259, amended.

Dealings limited.

SEC. 4. That Sub-section (b) of Section 6, Chapter 87, Public Laws of 1921 (Sub-section (b), Section 5259-x, North Carolina Code 1931) be amended by adding at the end of said Sub-section (b) the words "and other farmers who deliver agricultural products to the Association."

Again amended.

SEC. 5. This Act shall be in full force and effect from and after the date of its ratification.

Ratified this the 3rd day of May, A. D. 1933.

H.B. 1298

CHAPTER 351

AN ACT TO AMEND SENATE BILL 180, PUBLIC LAWS OF 1933, ENTITLED "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED THE 27TH DAY OF MARCH, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill No. 180, the same being entitled "An Act to Allow the Counties, Municipalities and Other Governing Agencies to Refund Tax Sales Certificates," ratified the 27th day of March, 1933, be, and the same is, hereby amended by inserting the word "Cleveland" after the word "Alleghany" and before the word "Gaston," in line five, in section fourteen of said bill. The purpose of this amendment being to make it optional with the governing bodies of Cleveland County as to whether or not they shall operate under the provisions of said Senate Bill No. 180.

S. B. No. 180, Public Laws 1933, Tax Relief Act, amended.

Provisions not mandatory as to Cleveland County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 268

CHAPTER 352

AN ACT TO PROVIDE FOR THE APPLICATION OF
CERTAIN FUNDS TO INDEBTEDNESS FOR CARE
AND MAINTENANCE OF INMATES AND PATIENTS
AT STATE HOSPITALS AND CHARITABLE INSTI-
TUTIONS.

The General Assembly of North Carolina do enact:

Funds of dead or
departed inmates
of State hospitals
and charitable
institutions may
be applied to
debts due by such
inmates to such
hospitals or
institutions.

SECTION 1. That whenever any funds shall be placed or deposited with the officials of any State Hospital or other charitable institution by or for any patient or inmate thereof, and the person by or for whom such deposit is made dies while a patient or inmate of such State Hospital or other charitable institution or who shall leave such institution and at the time of such death, or departure, such patient or inmate is indebted to said hospital or other charitable institution for care and maintenance while such patient or inmate, the board of directors or trustees of such State Hospital or other charitable institution are hereby authorized, empowered and directed to apply such deposit, or so much thereof as may be necessary, and which may remain in their hands unclaimed for the space of three years after such death or departure on and in satisfaction of the indebtedness of such patient or inmate, to said State Hospital or other charitable institution for said care and maintenance. If the whole of such amount so on deposit shall not be required or necessary for the payment in full of such indebtedness for such care and maintenance, the remainder shall continue to be held by said officials, and paid out and applied as may be by law required.

Balance held to
be disbursed
according to law.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 393

CHAPTER 353

AN ACT TO AMEND SECTION 2808 OF THE CONSOLI-
DATED STATUTES OF NORTH CAROLINA RELATING
TO MUNICIPAL LIGHT AND WATER PLANTS.

The General Assembly of North Carolina do enact:

C. S. 2808, ch.
285, Public Laws
1929, and H. B.
No. 451, Public
Laws 1933,
amended.

SECTION 1. That section two thousand eight hundred and eight of the Consolidated Statutes of North Carolina, as amended by Chapter 285 Public Laws 1929, and as amended by House Bill No. 451, ratified March 10, 1933, be and the same is hereby amended by striking out the first sentence of section three thereof, to-wit, the words, "The governing body

of such board or body which has the management and control of the waterworks system in charge shall fix such uniform rates for water as is deemed best," and inserting in lieu thereof the following:

"The governing body, or such board or body which has the management and control of the waterworks system in charge, may fix such uniform rents or rates for water or water service as will provide for the payment of the annual interest on existing bonded debt for such waterworks system, for the payment of the annual installment necessary to be raised for the amortization of the debt, and the necessary allowance for repairs, maintenance, and operation, and when the city shall own and maintain both waterworks and sewerage systems, including sewage disposal plants, if any, the governing body shall have the right to operate such system as a combined and consolidated system, and when so operated to include in the rates adopted for the waterworks a sufficient amount to provide for the payment of the annual interest on the existing bonded debt for such sewerage system or systems, for the payment of the annual installment necessary to be raised for the amortization of such debt, and the necessary allowance for repairs, maintenance and operation:" *Provided*, the provisions of this Act shall not apply to Haywood County or municipalities therein, or to Transylvania and Ashe Counties or municipalities located therein, or to Mecklenburg County and towns and cities therein.

SEC. 2. This Act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

Rates for water service in municipalities to be sufficient to provide for debt service.

Consolidation of waterworks and sewage system.

Service rates to provide for bonded debt.

Counties excepted.

S.B. 412

CHAPTER 354

AN ACT TO AMEND SECTION 1179 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO PAYMENT OF DIVIDENDS BY CORPORATIONS AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one thousand one hundred and seventy-nine of the Consolidated Statutes of North Carolina, as amended by Chapter 121, Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out the period after the word "assets" in line four of said amendment of one thousand nine hundred and twenty-seven, and placing in lieu thereof a semi-colon, and adding the following: "*Provided, further, that any corporation, other*

C. S. 1179, and ch. 121, Public Laws 1927, amended.

Payment of dividends by corporation holding membership in partnership.

Dividends regulated.

New section added.

No personal liability on corporate manager of partnership.

Conflicting laws repealed.

than a public service corporation, which is a member of a partnership may declare and pay dividends from the surplus or net profits arising from its business when the sum of the corporation's separate debts, whether due or not, and that part of the partnership debts which is the same proportion of all the partnership debts, whether due or not, as the corporation's interest in the partnership assets is of all such assets, does not exceed two-thirds of the corporation's assets, and in such calculation the amount of its interest in the partnership assets shall be considered assets of the corporation."

SEC. 2. That Article five of Chapter twenty-two of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding a new section to be known as section one thousand one hundred and seventy-nine (a), as follows:

"Sec. 1179(a). Any corporation created under this Chapter which is a member of a partnership may have its interests in such partnership managed, and may be engaged in or have charge of the management and affairs of such partnership, by and through any of its officers, directors, stockholders, agents and servants, and no such person acting as manager of the interests of any corporation in such partnership, or engaged in or having charge of the management and affairs of such partnership, whether as executive, member of an executive committee or board, employee or otherwise, shall be personally subject to any liability for the debts of such partnership or such corporation."

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

S.B. 513

CHAPTER 355

AN ACT TO AMEND CHAPTER 129 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND ACTS AMENDATORY THEREOF IN RELATION TO THE DISTRIBUTION OF STATE LAWS, JOURNALS, DOCUMENTS, REPORTS AND PUBLICATIONS TO THE LIBRARY OF THE UNIVERSITY OF NORTH CAROLINA.

Preamble:
Importance of
Library of
University of
N. C.

Whereas, the Library of the University of North Carolina at Chapel Hill has been designated by the Social Science Research Council and the American Library Association, two national organizations, as the regional center of the entire

Southeast for national, state and municipal public documents; and,

Whereas, this Library has perhaps the most extensive collection of North Carolina State and municipal documents in existence; and,

Whereas, this Library is a United States depository for the documents of the Federal Government; and,

Whereas, this Library is handicapped in acquiring the documents of states and municipalities outside of North Carolina for lack of documents to offer in return; *now therefore*,

National
recognition.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 7661 of Consolidated Statutes be amended by adding at the end thereof a paragraph to read as follows: The Secretary of State shall furnish the Library of the University of North Carolina at Chapel Hill twenty-five copies, in addition to all now furnished, of the Public, Public-Local, and Private Laws, of the House and Senate Journals, legislative documents and all reports and publications of the State of North Carolina and its several agencies, institutions and departments, for use in exchange with other Southern states, municipalities and institutions and with a selected list of states outside of the South. *Provided* that no re-printing of the Public, Public-Local, and Private Laws, of the House and Senate Journals, legislative documents and reports and publications of the State of North Carolina and its several agencies, institutions and departments shall be made to comply with the provisions hereof.

C. S. 7661,
amended.

Secretary of State
to furnish laws,
journals and other
documents to
Library for
exchange purposes.

No re-printing
authorized.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

S.B. 546

CHAPTER 356

AN ACT RELATING TO APPEALS FROM LEVIES AND ASSESSMENTS FOR TAXATION OF UNLISTED PROPERTY.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section 10 and sub-section 11 of Section 521 of the Machinery Act of nineteen hundred and thirty-three shall apply to and become effective in all matters relating to levy and assessments for taxation under section 521 of Chapter 344 of the Public Laws of North Carolina of 1929, Section 521, of Chapter 428 of the Public Laws of North Carolina of 1931.

H. B. No. 914,
Public Laws 1933,
Machinery Act,
amended, as to
appeals from levies
on unlisted
property.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

S.B. 458

CHAPTER 357

AN ACT TO AMEND THE NORTH CAROLINA GAME LAW.

The General Assembly of North Carolina do enact:

Offices of State Game Warden and Fisheries Commissioner abolished.

New office created

Salary.

Conflicting laws repealed.

Effective June 30, 1933.

SECTION 1. That the office of State Game Warden and the office of the Commissioner of Inland Fisheries are hereby abolished. The Board of Conservation and Development may appoint a person of scientific training and experience in the propagation and preservation of fish and game, who shall carry out the duties now prescribed for the State Game Warden and Commissioner of Inland Fisheries, and whose salary shall not exceed three thousand dollars (\$3,000.00) per year.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after June 30th, 1933.

Ratified this the 4th day of May, A. D. 1933.

S.B. 615

CHAPTER 358

AN ACT TO AMEND COMMITTEE SUBSTITUTE FOR SENATE BILL 525, KNOWN AS THE BEVERAGE CONTROL ACT OF ONE THOUSAND NINE HUNDRED AND THIRTY THREE.

The General Assembly of North Carolina do enact:

S. B. No. 525, Public Laws 1933, Beverage Control Act, amended.

Sale near Pineland Junior College prohibited.

SECTION 1. That Section 21 of Committee Substitute Bill 525, known as the Beverage Control Act of One thousand nine hundred and thirty-three, be amended by adding at the end thereof the following:

"No license shall be issued for the sale of beverages enumerated in Section 2 of this act within one mile of Pineland Junior College."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 920

CHAPTER 359

AN ACT TO AMEND SECTION 220 (b) CONSOLIDATED STATUTES OF 1919, VOL. 3, AS AMENDED, SO AS TO LIMIT THE INVESTMENTS OF BANKING CORPORATIONS IN THE SECURITIES OF AFFILIATED OR SUBSIDIARY CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 220 (b) Consolidated Statutes of 1919, Vol. 3, be and the same is hereby amended by changing the colon after the word "dollars" and before the word "provided" in said Section to a period, and by striking out in said Section as amended the following:

C. S. 220,
amended.

"*Provided*, that nothing in this section shall prevent the investing by a bank of fifty per cent of its unimpaired capital and permanent surplus in the stock or bonds of a corporation owning the land, building or buildings occupied by such bank as its banking home: *Provided, further, however*, that the Commissioner of Banks may, in his discretion, authorize banks located in cities having a population of more than five thousand, according to the latest United States census, to invest an amount greater than fifty per cent of its unimpaired capital and permanent surplus in the stocks or bonds of a corporation owning the land, building or buildings occupied by such bank as its banking home."

Investment by
banks in corpo-
rations owning
banking house
limited.

As to larger
towns.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1144

CHAPTER 360

AN ACT TO AMEND SECTION 16 (a), CHAPTER 122, PUBLIC LAWS OF 1927, TO ALLOW DEALERS TO OPERATE WRECKERS ON DEALERS' LICENSE TAGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixteen (a), chapter one hundred and twenty-two, Public Laws of one thousand nine hundred and twenty-seven, be and it is hereby amended by adding after the word "vehicle" and before the word "upon" in line two of said section the words "or any vehicle known as a wrecker and owned by a dealer."

Ch. 122, Public
Laws 1927,
amended, allowing
wreckers to be
operated with
dealers' license
tags.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1166

CHAPTER 361

AN ACT TO AMEND SECTION 1802 OF THE CONSOLIDATED STATUTES RELATING TO THE COMPETENCY OF TESTIMONY OF WIFE AGAINST HER HUSBAND, IN CRIMINAL PROSECUTIONS FOR THE ABANDONMENT AND NON-SUPPORT OF CHILDREN.

The General Assembly of North Carolina do enact:

C. S. 1802, amended, as to testimony of wife against husband in cases of abandonment and non-support.

SECTION 1. That section one thousand eight hundred two, of the Consolidated Statutes, be and the same is hereby amended by inserting the words "and/or the support of his children" after the word "support" where said word occurs in line twelve of said section.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1192

CHAPTER 362

AN ACT TO AMEND CHAPTER TWO HUNDRED SEVENTY-THREE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS BY ADDING FRANKLIN COUNTY AFTER THE WORDS HYDE COUNTY.

The General Assembly of North Carolina do enact:

Ch. 273, Public Laws 1929, amended, as to punishment for worthless checks in Franklin County.

SECTION 1. That section two of chapter two hundred and seventy-three of the acts of one thousand nine hundred and twenty-nine be amended by adding Franklin County after the words Hyde County in said section two of chapter two hundred and seventy-three, acts one thousand nine hundred and twenty-nine.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1201

CHAPTER 363

AN ACT TO AMEND SECTION 962 OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER FIFTEEN OF THE PUBLIC LAWS OF 1929 BY ADDING ANOTHER PARAGRAPH TO SAID SECTION.

The General Assembly of North Carolina do enact:

SECTION 1. That section 962 of the Consolidated Statutes of 1919, as amended, be amended by adding another paragraph to read as follows: That this section shall also apply to incompetent or insane persons, and it shall be the duty of any person or corporation having in its possession \$300.00 or less for any minor child or indigent child, or incompetent or insane person to pay same in the office of the Clerk of the Superior Court, and the Clerk of the Superior Court is hereby authorized and empowered to disburse the sum thus paid into his office, upon his own motion or order, without the appointment of a guardian.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

C. S. 962, and ch. 15, Public Laws 1929, amended.

Payment to Clerks of Superior Court of monies due minor children and insane persons.

H.B. 1208

CHAPTER 364

AN ACT TO AMEND SECTION 5960 OF THE CONSOLIDATED STATUTES RELATING TO ABSENTEE VOTING, (APPLICABLE ONLY TO GRAHAM, JACKSON, RUTHERFORD AND SWAIN COUNTIES).

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand nine hundred and sixty of the Consolidated Statutes be amended by adding at the end thereof the following:

"Provided, that where an absentee ballot has been delivered to the registrar of the precinct by mail or otherwise, it shall be unlawful for the said absentee voter to recall the same either before or on the day of election, even if he should be in the said county on the day of election and desires to vote in person."

SEC. 2. That the provisions of this act shall only apply to the counties of Graham, Jackson, Rutherford and Swain.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

C. S. 5960, amended.

Absentee voting regulated in Graham, Jackson, Rutherford and Swain Counties.

Conflicting laws repealed.

H.B. 1306

CHAPTER 365

AN ACT TO AMEND SECTIONS 2694, 2696, 2697, 2699
AND 2702 OF THE CONSOLIDATED STATUTES RE-
LATING TO PUBLIC LIBRARIES.*The General Assembly of North Carolina do enact:*C. S. 2694,
amended.

SECTION 1. That section two thousand six hundred and ninety-four of the Consolidated Statutes be and the same is hereby amended to read as follows:

Election on
establishing public
libraries in
counties and
municipalities.

"2694. *Libraries established upon petition and popular vote.* The governing body of any incorporated city or county, upon the petition of ten per cent of the registered voters thereof, shall submit the question of the establishment and/or support of a free public library to the voters at the next municipal election, the next general election, or at a special election. If a majority of the qualified votes cast on said question be in the affirmative, the Board of Aldermen or Town Commissioners or Board of County Commissioners shall establish the library or reading room and levy and cause to be collected as other general taxes are collected a special tax of not more than ten cents or not less than three cents on the hundred dollars of the assessed value of the taxable property of such city, town or county. The fund so derived shall constitute the library fund, and shall be kept separate from the other funds of the city, town or county to be expended exclusively upon such library. In lieu of establishing a library by vote of the people as above provided, the governing body of any city, town or county may establish such a library upon petition as above provided and maintain the same by a special tax not less than that provided in this section. When such library has been established by either method as above provided, it may be abolished only by a vote of the people."

Special tax
to support.

Separate fund.

Establishment
upon petition only.C. S. 2696,
amended.

SEC. 2. That section two thousand six hundred and ninety-six of the Consolidated Statutes be and the same is hereby amended by inserting after the word "appointees" in line twenty-one of said section the following: "*Provided*, that after the ratification of this act no vacancies existing or occurring in the position of head librarian in such libraries shall be filled by appointment or designation of any person who is not in possession of a library certificate issued under the authority of this act."

Vacancies in office
of head librarian.New sections
enacted.

SEC. 3. That article eight of chapter fifty-six of the Consolidated Statutes be and the same is hereby amended by inserting after section two thousand six hundred and ninety-six under said article eight the following new sections:

"2696(a). *Library Certification Board.* That the Secretary of the North Carolina Library Commission, the Librarian of the University of North Carolina, the President of the North Carolina Library Association and one librarian appointed by the executive board of the North Carolina Library Association shall constitute a library certification board who shall serve without pay and who shall issue librarian's certificates under reasonable rules and regulations to be promulgated by the board and a complete record of the transactions of said board shall be kept at all times.

Library Certification Board created.

Issuance of certificates.

"2696(b). *Librarians now acting—temporary certificates.* That the provisions of this act shall not be construed to affect any librarian at this time in his or her position. Such librarians as are now acting shall be entitled to receive a certificate in accordance with positions now held.

Certificates to librarians now acting.

Upon the submission of satisfactory evidence that no qualified librarian is available for appointment, a temporary certificate, valid for one year, may be issued upon written application of the library board. Such certificate shall not be renewed or extended and shall not be valid beyond the date for which it is issued."

Temporary certificates.

Renewal.

SEC. 4. That section two thousand six hundred and ninety-seven of the Consolidated Statutes be and the same is hereby amended to read as follows:

C. S. 2697, amended.

"2697. *Annual report of trustees.* The board of trustees shall make an annual report to the governing body of the city, town or county, stating the condition of their trust, the various sums of money received from the library fund and all other sources, and how much money has been expended; the number of books and periodicals on hand, the number added during the year, the number lost or missing, the number of books loaned out, and the general character of such books, the number of registered users of such library, with such other statistics, information and suggestions as it may deem of general interest."

Annual reports of library boards of trustees.

Contents.

SEC. 5. That section two thousand six hundred and ninety-nine of the Consolidated Statutes be and the same is hereby amended to read as follows:

C. S. 2699, amended.

"2699. *Title to property vested in the city, town or county.* All property given, granted, or conveyed, donated, devised or bequeathed to, or otherwise acquired by any city town or county for a library shall vest in and be held in the name of such city, town or county and any conveyance, grant, donation, devise, bequest or gift to or in the name of any public library board shall be deemed to have been made directly to such city, town or county."

Library property vested in county or municipality.

C. S. 2702,
amended.

SEC. 6. That section two thousand seven hundred and two of the Consolidated Statutes be and the same is hereby amended to read as follows:

Appropriations to
support of
existing libraries.

"2702. *Contract with existing libraries.* The governing body of any city, town or county, when deemed best for the interest of the city, town or county, may in lieu of supporting and maintaining a public library, enter into a contract with and make annual appropriations of money to such library, associations or corporations as shall maintain a library or libraries, whose books shall be available without charge to the residents of such city, town or county, under such rules and regulations of said library, associations or corporations, as shall be approved by the governing body of such city, town or county. All money paid to such society or corporation under such contract shall be expended solely for the maintenance of such library, and for no other purpose. For the governing body of such library when contract has been made between city and county, the trustees shall be appointed proportionately to the funds provided for its support.

Free books.

Appointment of
trustees.

Existing arrange-
ments unaffected.

Nothing in this section shall be construed to abolish or abridge any power or duty conferred upon any public library established by virtue of any city or town charter or other special act, or to affect any existing local laws allowing or providing municipal aid to libraries."

New section
enacted.

SEC. 7. That following section two thousand seven hundred and two of the Consolidated Statutes a new section is hereby added as follows:

Adjacent counties
may combine in
forming library.

"2702(a). *Combined counties.* Where found to be more practicable, two or more adjacent counties may join for the purpose of establishing and maintaining a free public library under the terms and provisions herein above set forth for the establishment and maintenance of a free county library. In such cases the combined counties shall have the same powers and be subject to the same liabilities as a single county under the provisions of this act. The Board of County Commissioners of the counties which have combined for the establishment and maintenance of a free library shall operate jointly in the same manner as herein provided for the commissioners of a single county. Should any county at any time desire to withdraw from such combination, the said county shall be entitled to such proportion of the property as may have been agreed upon in the terms of combination at the time such joint action was taken."

Joint control.

Withdrawal of
any county.

Conflicting laws
repealed.

SEC. 8. That all laws and clauses of laws, private, special or public, in conflict with the provisions of this act are hereby repealed.

SEC. 9. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1346

CHAPTER 366

AN ACT TO AMEND SECTIONS TWELVE HUNDRED AND SIXTY AND TWELVE HUNDRED AND SEVENTY-SIX OF THE CONSOLIDATED STATUTES BY INCLUDING HAYWOOD COUNTY WITHIN THE PROVISIONS OF SAID SECTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section twelve hundred and sixty of the Consolidated Statutes be and the same is hereby amended by adding the word "Haywood" in line five before the word "Henderson:" *Provided, however,* that the county shall only be liable for one-half fees to clerks, sheriffs and constables serving process.

C. S. 1260,
amended, as to
liability of
Haywood County
for process fees.

SEC. 2. That section twelve hundred and seventy-six of Consolidated Statutes be and the same is hereby amended by adding the word "Haywood" in line two, sub-section six, following the word "Gaston."

C. S. 1276,
likewise amended.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1372

CHAPTER 367

AN ACT TO AUTHORIZE THE COMMISSIONER OF BANKS TO PAY OVER CERTAIN FUNDS OF THE SCOTLAND NECK BANK, HELD BY HIM, FOR DISTRIBUTION TO THE DEPOSITORS OF SAID BANK.

Whereas, on January 9th, 1929, the Scotland Neck Bank was closed because of insolvency and thereafter settlement was made with the creditors and depositors of said bank who held over 95% of the total indebtedness of said bank, said settlement being on a basis of three-fourths of the amount of the respective claims held by said creditors and depositors; and *whereas*, since said date the depositors and creditors of said bank have received from the assets of the bank dividends amounting to about 11% and have received from the directors of said bank about 25% additional, making a total of 36%

Preamble: Closing
of Scotland
Neck Bank.

Depositors'
settlement.

	received by the creditors and depositors of said bank; and,
Deposit of guarantee fund.	<i>Whereas</i> , the Corporation Commission of North Carolina required the directors of said bank to deposit a guarantee fund of Three Thousand Eight Hundred Sixty-eight and 92/100 (\$3,868.92) Dollars, an amount sufficient to pay in full all the depositors and creditors of said bank whose names appeared upon the books of said bank but who had not filed any claims and who did not join in the aforesaid agreement; and <i>whereas</i> , due notice was given for the filing of claims against said bank as required by law; and
No claims filed against fund.	<i>Whereas</i> , no claims have yet been filed against said guarantee fund, and no demands have been made against the Corporation Commission or upon the directors of the Scotland Neck Bank for any part of said guarantee fund, although more than three years have elapsed since said guarantee fund was created; and
Fund held by Commissioner of Banks.	<i>Whereas</i> , said guarantee fund has been paid by the Corporation Commission to Gurney P. Hood, Commissioner of Banks, and is now held by him; and
Appointment of receiver for liquidation.	<i>Whereas</i> , by a procedure brought in the Superior Court of Halifax County by the depositors of said bank, Ennis Bryan has been appointed receiver by the Court to liquidate all the collateral which was held by the bank, and also all securities and guarantee fund put up by the directors; and
Balance left.	<i>Whereas</i> , the depositors of said bank who have never filed any claims would be reasonably entitled to receive from the assets of the bank only about eleven per cent (11%) of their deposits, or Four Hundred and Twenty-Five Dollars and Fifty-Eight cents (\$425.58), leaving a balance of Three Thousand Four Hundred and Forty-Three Dollars and Thirty-Four cents (\$3,443.34) in said guarantee fund; <i>Now Therefore</i>
	<i>The General Assembly of North Carolina do enact:</i>
Commissioner directed to surrender fund to receiver.	SECTION 1. That Gurney P. Hood, Commissioner of Banks of North Carolina, be, and he hereby is authorized and directed to pay over to Ennis Bryan, the receiver for the depositors of the Scotland Neck Bank, the said sum of Three Thousand Four Hundred and Forty-Three Dollars and Thirty-Four cents (\$3,443.34) to be by him paid and distributed pro rata to all those depositors of the Scotland Neck Bank, or their assigns, whose claims have been filed and allowed according to law.
Distribution.	
Discharge of Commissioner from liability.	SEC. 2. That upon payment of the said Three Thousand Four Hundred Forty-Three Dollars and Thirty-Four cents (\$3,443.34) to the said Ennis Bryan, Receiver, the said Gurney P. Hood, the Commissioner of Banks, shall be relieved and discharged from all liabilities of any kind for or in respect to the amount so paid.

SEC. 3. That all laws or clauses of laws in conflict with this act are hereby repealed in so far as they conflict with this act.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1383

CHAPTER 368

AN ACT TO AMEND HOUSE BILL 451, RATIFIED MARCH 10, 1933, BY EXEMPTING CALDWELL COUNTY FROM THE PROVISIONS OF THE ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Number 451, ratified March 10, 1933, amending Section 2808 of the Consolidated Statutes of North Carolina be amended by inserting after Section one of said House Bill 451 an additional section to be numbered Section 2(a) to read as follows:

H. B. No. 451,
Public Laws 1933,
and C. S. 2808,
amended, exempt-
ing Caldwell
County from Act
relating to water
rents of
municipalities.

"*Provided*, that this act shall not apply to Caldwell County."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1452

CHAPTER 369

AN ACT TO PROHIBIT THE SALE OF BEER, WINE, OR OTHER INTOXICATING LIQUORS WITHIN ONE AND ONE-HALF MILES OF GUILFORD COLLEGE.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful to sell, or offer for sale, any beer, wine, or other intoxicating beverages within one and one-half miles of the Administration Building of Guilford College.

Sale of beer
near Guilford
College prohibited.

SEC. 2. No act of this General Assembly, whereby any of the prohibition laws existing in the State have been repealed or modified or relaxed, shall have any application to the territory above described.

Beer bills not
applicable to
College area.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1453

CHAPTER 370

AN ACT TO PROHIBIT THE SALE OF BEER, WINE, OR OTHER INTOXICATING LIQUORS WITHIN ONE AND ONE-HALF MILES OF OAK RIDGE MILITARY INSTITUTE.

The General Assembly of North Carolina do enact:

Sale of beer near Oak Ridge Military Institute prohibited.

SECTION 1. It shall be unlawful to sell or expose for sale any beer, wine, or other intoxicating liquor, within one and one-half miles of the Administration Building of Oak Ridge Military Institute in Guilford County.

Beer bills not applicable to school area.

SEC. 2. No act of the General Assembly, whereby any of the existing prohibition laws of the State have been repealed, shall have any application to the territory above described.

Conflicting laws repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1465

CHAPTER 371

AN ACT SUPPLEMENTAL TO HOUSE BILL 914, KNOWN AS "THE MACHINERY ACT OF 1933," RATIFIED APRIL 3, 1933, RELATIVE TO THE RELIEF OF INDIGENT RESIDENTS OF NASH COUNTY AND THE CITY OF ROCKY MOUNT.

The General Assembly of North Carolina do enact:

H. B. No. 914, Public Laws 1933, Machinery Act, amended.

SECTION 1. That section three hundred four, sub-section five A, of the Machinery Act of one thousand nine hundred and thirty-three, be amended by adding at the end of said section the following: "Provided, further, that the provisions of this act shall not be construed to prevent the governing boards of the counties, cities, and towns from making, and they are authorized to make, special contracts with hospitals for operations or hospitalization rendered or to be rendered to the sick, afflicted or indigent residents of the county or municipality, who are or are likely to become public charges."

Hospital treatment of indigent people in Nash County and Rocky Mount.

SEC. 2. That this act shall apply only to Nash County and the City of Rocky Mount.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1497

CHAPTER 372

AN ACT TO AMEND ARTICLE IV, SECTION 400 OF HOUSE BILL NUMBER 914 ENTITLED, "AN ACT TO PROVIDE FOR THE LISTING AND VALUING OF ALL PROPERTY, REAL, PERSONAL AND MIXED, AT ITS TRUE VALUE IN MONEY."

The General Assembly of North Carolina do enact:

SECTION 1. Strike out the word "Craven" in Article four, section four hundred, sub-section one, in next to the last line thereof between the words "Rockingham and Martin."

H. B. No. 914,
Public Laws 1933,
Machinery Act,
amended.

SEC. 2. That the Board of County Commissioners of Craven County shall, on or before the first Monday in June, nineteen thirty-three, meet and determine whether or not the real estate of said County shall be revalued by horizontal reduction or increase or by the appointment of assessors and appraisers as provided in article four, section four hundred, sub-section one.

Revaluation in
Craven County.

SEC. 3. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed in so far as they conflict with this act.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1506

CHAPTER 373

AN ACT CREATING AN AGRICULTURAL AND BREEDERS' ASSOCIATION FOR THE COUNTY OF McDOWELL ON APPROVAL BY THE VOTERS OF SAID COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That there is hereby created an Agricultural and Breeders' Association Commission for the County of McDowell to consist of three members to have and exercise the power and authority hereinafter set forth, and which Commission hereby established shall for the first term consist of the following citizens of McDowell and Burke Counties, North Carolina, to-wit:

Agricultural and
Breeders' Associ-
ation Commission
created in
McDowell County.

J. Q. Gilkey, Chairman, of McDowell County, and C. E. Kistler of Burke County and R. J. Noyes of McDowell County.

First-term
appointments.

The term of office of said Commissioners shall be for a period of six years from the date of the ratification of this act and their successors in office shall be appointed by the Legislature for a like term: *Provided, however,* that any vacancies

Term of office.

Vacancies.

Qualifications as to residence.	occurring in said Commissioners by reason of resignation, death, inability to serve or otherwise then and in such event such unexpired term of office shall be filled by the remaining members of such commission: <i>Provided, further, that at all times two members of such commission shall be residents of McDowell County, North Carolina.</i>
Salaries of Commission members.	The Chairman of the Commission shall receive as compensation the sum of eighteen hundred dollars per year and each member of the commission other than the Chairman shall receive as compensation the sum of three hundred dollars per year; and said commission shall have full power and authority to employ or otherwise secure in their discretion a secretary for the Commission, the salary of such Secretary to be designated by the Commission and also to employ or otherwise secure such legal and clerical assistance as the Commission shall deem necessary and all salaries and expenses of the Commission shall be borne and paid as hereinafter set out.
Secretary.	
Assistants.	
Designation of Commission.	The Commission herein appointed shall be known and designated as the McDowell County Agricultural and Breeders' Association Commission and shall exercise its authority and act both generally and specially by and under such name.
Race tracks may be let by way of franchise.	SEC. 2. The Commission herein appointed shall have full power and authority to grant to any association duly incorporated under the laws of North Carolina a franchise or privilege for a term of years not less than five nor more than ten to construct, own, operate and maintain a race course or driving park for trotting, pacing and running races of horses in the manner hereinafter set out:
Conditions.	
Breeding of quality horses.	SUB-SEC. (a) No franchise or privilege shall be granted by the Commission to any corporation except one created especially for the purpose of improving and promoting the breeding of quality horses; and,
Financial responsibility.	SUB-SEC. (b) That said corporation have sufficient capitalization and financial resources to satisfy the Commission that it is financially able to comply with all the rules and regulations of the Commission and is fully able to financially and otherwise to maintain and operate its properties in accordance with such rules and regulations as the Commission shall from time to time prescribe; and,
Horse races under rules of Jockey Club.	SUB-SEC. (c) That any corporation holding such a franchise, in the event it shall desire to conduct trotting, pacing or running horses, shall conduct such races only upon days and dates set by, and under the rules and regulations of the Jockey Club, which now maintains offices and headquarters at number two hundred and fifty Park Avenue, New York City.

SUB-SEC. (d) That as a pre-requisite to the issuance of a franchise or privilege, the said corporation desiring said franchise or privilege shall at the time of making application therefor pay to the said Commission for the use and benefit of McDowell County the following charges or fees; License fees.

First: For the franchise or privilege sought to be granted the minimum sum of one hundred dollars and in the event the said corporation shall desire a franchise or privilege for more than the minimum period allowed by this act, such corporation shall pay in addition to the minimum fee of one hundred dollars an additional fee of one hundred dollars for each additional year, and in the event said franchise or privilege is refused, the said fee shall be returned to the applicant, otherwise said fee shall be forthwith paid into the treasury of McDowell County; and, Minimum period, \$100.

Second: In the event such franchise or privilege is granted said corporation, the said corporation shall also pay to the Commission for the use and benefit of McDowell County for each day or part of day during which said corporation conducts races or racing, a sum equivalent to ten per cent of the gross receipts of the corporation derived from all operations connected with or incident to the operation of such races or racing conducted during such day or part of day. In no event, however, the amount so to be paid to exceed the sum of five thousand dollars per day, and said amount to be paid in addition to such tax as may be now or hereafter fixed by law. 10% of gross receipts each day races are held.

SUB-SEC. (e) In addition to the foregoing fees all costs and expenses of the Agricultural and Breeders' Association Commission shall be borne by the corporation holding a franchise from said Commission and if more than one corporation shall hold a franchise, the costs and expenses of said Commission shall be prorated among the holding franchises. Limit on amount to be paid.

SEC. 3. That when the Commission shall have granted a franchise or privilege as aforesaid to any corporation as aforesaid, the said corporation is hereby fully authorized and empowered to legally construct, build, carry on, maintain and operate a park, driving ground or race course outside the corporate limits of the City of Marion, but inside the corporate limits of McDowell County and to conduct and to maintain therein horse races: *Provided, however,* that no race or racing shall be conducted on Sunday and no race or racing shall begin or commence before the hour of one P. M., Eastern Standard Time, and that no person under the age of Twenty-one years shall be admitted as a patron within the grounds of said park, driving ground or race course unless such person is accompanied by his or her parent or guardian, Authority to build park and conduct races.

Sundays excepted.

Minors barred unless accompanied by parents or guardians.

Pari-mutuel
machines allowed.

Participation in
betting allowed.

Life-time of
franchise.

Not transferable
without consent
of Commission.

Rules and
regulations by
Commission.

Violations made
misdemeanors.

Act submitted to
McDowell County
voters.

Time of election.

Ballots.

and such corporation is hereby expressly granted full power and authority to operate and maintain what is generally known as "Pari Mutuel Machines or Appliances" of the kind employed and in use at recognized racing courses in America: *Provided, however,* that said Pari Mutuel Machines and Appliances shall only be maintained and operated within the enclosure of said park, driving ground or race course and only on days or parts of days when races or racing is being therein conducted, and it shall be legal for any and all persons legally within the enclosure of said park, driving ground or race course while said park, driving ground or race course is open for racing, to participate in the operation, or become a patron of said Pari Mutuel Machines and Appliances.

SUB-SEC. (a) Any franchise or privilege granted by the Commission to any corporation under the provisions of this act shall be and remain irrevocable so long as said corporation complies with the terms and provisions of said franchise and complies with the rules and regulations of the said Commission: *Provided, however,* that no franchise granted to any corporation by said Agricultural and Breeders' Association Commission shall be transferred or assigned to any other corporation except by and with the written consent of the Commission first obtained.

SEC. 4. That the Commission herein appointed shall have full power and authority to adopt such rules and regulations as it may from time to time deem necessary to properly carry out the intentions of this act and any violations of any of the provisions of this act or any violations of any of the rules and regulations of the Commission by any Corporation holding a franchise or by any of its officers, agents or employees shall be a misdemeanor.

SEC. 5. That the provisions of this act shall become effective only when the same has been approved by the voters of McDowell County and the Board of Commissioners of said county is hereby authorized and directed to hold an election, within sixty days after the ratification of this act, at which time there shall be submitted to the qualified voters of McDowell County the question of creating an Agricultural and Breeders' Association Commission and allowing a race course to be constructed for horse racing in said county. At said election, those favoring such proposition shall vote a ballot on which shall be written or printed the words "For Race Course" and those not favoring such proposition shall vote a ballot on which shall be written or printed the words "Against Race Course." If a majority of the votes cast at said election shall be "For Race Course" then the provisions

of this act shall be in full force and effect, but if a majority of the votes cast be "Against Race Course," then the provisions of this act shall be null and void.

SEC. 6. That this act shall apply only to McDowell County, and when and if approved by the voters of said county, McDowell County shall be exempted from such provision of chapter 39 and article 34, sub-chapter 12 of chapter 82, of the Consolidated Statutes of North Carolina as may be in conflict therewith.

Conflicting laws repealed.

C. S., ch. 39, art. 34, and ch. 82, sub-ch. 12, amended.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

S.B. 363

CHAPTER 374

AN ACT TO AMEND SECTION THIRTY-FIVE (35), CHAPTER SIXTY (60) PUBLIC LAWS, 1931, TO PROVIDE A PROCEDURE FOR THE ADJUSTMENT AND SETTLEMENT OF VALID INDEBTEDNESS OF UNITS OF LOCAL GOVERNMENT WHEN IN DEFAULT.

The General Assembly of North Carolina do enact:

SECTION 1. Section thirty-five (35), Chapter Sixty (60), Public Laws, 1931, is hereby amended by adding at the end thereof the following:

Ch. 60, Public Laws 1931, amended.

One year after any unit shall have failed to remit the principal and/or interest due upon any valid indebtedness then outstanding, upon petition of the holders of fifty-one per centum of the indebtedness of the unit, the Director shall appoint an Administrator of Finance, by and with the consent of the Resident Judge of the district in which the unit is located, who, upon his appointment, shall have the authority hereinbefore in this section conferred upon the Administrator of Finance.

Debt defaults on part of local units.

Appointment of Administrator of Finance.

The petition shall disclose all facts and circumstances available in connection with the issue in default, including the names and addresses of all known holders of such issue, and, insofar as the petitioning holders, shall contain a consent to the filing of the petition.

Petition for appointment.

The order shall be in such form as the Director and Judge may determine, to include, however, such facts as may appear from the petition to be the facts with respect to the issue in default. It shall show the consent of the Resident Judge to the appointment of the Administrator of Finance named in the order.

Form of order.

Consent of Judge.

Certification of
petition and order.

Immediately upon the filing of the petition and the entry of the order, which shall be done within ten days after the date the petition is filed with the Director, the Director, shall certify, over his hand and the seal of the Treasurer, the petition and order to the Superior Court of the County where the unit is located, if it be a unit other than the county, and to the Superior Court of the County, if the unit be a county. Upon receipt of the certified petition and order, it shall be the duty of the Clerk of the Superior Court to which certified to issue such notice as may be prescribed by the Director, and cause the same to be published in a newspaper of general circulation published in the State and in a journal approved by the Commission for "Notice of Sale" of evidences of indebtedness, once a week for four weeks, and issue a copy of such notice to all holders of the issue in default named in the petition. Such notice shall contain a provision requiring all holders of such issue to appear in person or through attorney, and disclose their name, address and amount of the issue held.

Publication of
notice.

Appearance of
debtors.

Court trial.

Upon the expiration of the period of publication hereinbefore prescribed, the cause shall be transferred by the Clerk of the Superior Court to the Civil Issue Docket of the Court, and the same shall thereafter stand upon such docket to be proceeded with as in other civil actions, but shall be placed upon the Trial Calendar at each term of the Court thereafter for the trial of Civil Actions until final action is entered by the Court at Term.

Hearing of cause.

Any action taken in the cause shall be after notice issued and published as hereinbefore provided, but from any order entered, unless the holders of all of the issue in default shall have responded, shall remain open for a period of thirty days after the publication of the order as hereinbefore prescribed for publication of notice. If the holder of any amount of such issue in default shall, during said thirty-day period, file a petition for a modification or revocation of the order, said order shall not become effective until the petitioning holder or holders shall have been heard by the Court. If the order shall be, on such petition, modified or revoked, the order modifying or revoking the order shall become the order of the Court in the Cause.

Final orders.

Upon the notice hereinbefore prescribed and in the manner herein provided, the Court shall have authority to enter any order which shall be for the interest of the unit and the holders of the issue in default, but no order entered shall become finally operative until the expiration of the time hereinbefore provided for the filing of petitions for modification or revocation. Any order which is agreed to by the unit and

the holders of the issue in default may be entered at any time, but such order shall be likewise published, and unless agreed to by the holders of the entire issue in default, shall become operative only after the expiration of the period hereinbefore provided for the filing of petitions for modification or revocation, and the Court shall have authority, upon the filing of such a petition, to modify or revoke the order entered by agreement, which order then entered, shall thereupon become effective and operative.

The costs of all publications and of the issuance of all notices shall be paid by the Administrator of Finance, *provided, however*, that the holders of the issue in default filing the original petition shall advance the necessary cost, but shall be reimbursed by the Administrator of Finance upon the docketing of the cause upon the Civil Issue Docket of the Superior Court to which certified.

The Court, with the consent of the Director, for good cause shown, shall have the right to remove the Administrator of Finance appointed, and, with the consent of the Director, appoint another Administrator of Finance in his place. The Administrator of Finance appointed upon the institution of the cause or thereafter by the Court shall give such bond as shall be prescribed by the Director and the Resident Judge of the District. The compensation shall be fixed for the Administrator of Finance by the Director and the Resident Judge of the District and all costs shall be paid as provided in the first paragraph of this section. Until the final determination of the cause and the entry of an order finally discharging an Administrator of Finance, the Administrator of Finance shall have such powers and perform such duties as prescribed in the first paragraph of this section.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

Consent orders.

Payment of costs.

Removal of Administrator.

Bond.

Compensation.

Powers and duties.

H.B. 446

CHAPTER 375

AN ACT TO AMEND CHAPTER 122 OF THE PUBLIC LAWS OF 1927, AND AMENDATORY ACTS THERETO, PARTICULARLY CHAPTER 336 OF THE PUBLIC LAWS OF 1931, SO AS TO CHANGE THE RATES FOR AUTOMOBILES, TRUCKS, TRUCK-TRACTORS, TRAILERS, SEMI-TRAILERS, AND BUSES.

The General Assembly of North Carolina do enact:

Ch. 122, Public Laws 1927, and ch. 336, Public Laws 1931, amended.

SECTION 1. That Chapter one hundred and twenty-two of the Public Laws of one thousand nine hundred and twenty-seven, and acts amendatory thereof, particularly Chapter three hundred and thirty-six of the Public Laws of one thousand nine hundred and thirty-one, be and the same are hereby amended by striking out all of Article V of said Chapter one hundred and twenty-two of the Public Laws of one thousand nine hundred and twenty-seven, as amended, and substituting in lieu thereof a new Article V to read as follows:

ARTICLE V

Licensing of automobiles.

Section 28. It shall be unlawful to operate upon the public highways of this State any motor vehicles, except the same shall be duly licensed according to the following schedules and classifications:

Passenger cars.

(A) PASSENGER VEHICLES

Date of paying for licenses.

There shall be paid to the Department of Revenue annually, as of the first day of January, for the registration and licensing of passenger vehicles, fees according to the following classifications and schedules:

Franchise bus carriers.

(1). *Franchise bus carriers.* Passenger motor vehicles operating under a franchise certificate issued by the Corporation Commission under Chapter fifty of the Public Laws of one thousand nine hundred and twenty-five, and amendments thereto, for operation on the public highways of this State between fixed termini or over a regular route for the transportation of persons or property for compensation shall be classified as "Franchise Bus Carriers."

U-Drive-It cars.

(2). *"U-Drive-It" passenger vehicles.* Passenger motor vehicles used for the purpose of rent or lease to be operated by the lessee shall be classified as "'U-Drive-It' Passenger Vehicles."

For hire cars.

(3). *"For Hire" passenger vehicles.* Passenger motor vehicles engaged in the business of transporting passengers for compensation shall be classified as "'For Hire' Passenger Vehicles"; but this classification shall not include motor vehicles of seven-passenger capacity or less operated by the

Exceptions.

owner where the cost of operation is shared by a neighbor fellow-workman between their homes and the place of regular daily employment.

(4). *Excursion passenger vehicles.* Passenger vehicles kept and used for the purpose of transporting persons on sight-seeing or travel tours shall be classified as "Excursion Passenger Vehicles." Excursion cars.

(5). *Private passenger vehicles.* All other passenger vehicles not included in the above definitions shall be classified as "Private Passenger Vehicles." Private passenger cars.

SCHEDULE OF RATES

(6). *Franchise bus carriers.* Franchise bus carriers shall pay an annual license tax of ninety cents per hundred pounds weight of each vehicle unit, and in addition thereto six per cent of the gross revenue derived from such operation: *Provided*, said additional six per cent shall not be collectible unless and until and only to the extent that such amount exceeds the license tax of ninety cents per hundred pounds; and *Provided further*, that franchise bus carriers operated between point or points within this State and point or points without this State shall be required to account as compensation for the use of the highways of this State and the special privileges extended such carriers by this State, in computing the six per cent tax, only on that proportion of the gross earnings which correspond to the proportion of mileage in this State as compared with the total mileage, but in no event shall the tax paid by such franchise bus carriers be less than ninety cents per hundred pounds weight for each vehicle. In computing said gross earnings, revenue derived from transportation of United States mail, or other United States Government services, shall not be included. All revenue, except as hereinbefore provided, collected by such franchise bus carriers, whether on fixed schedule routes or by special trips, shall be included in the gross income upon which said tax is based. Schedule of rates per hundred-weight.
Bus carriers.
Income tax additional.
Interstate traffic.

(7). *"U-Drive-It" passenger vehicles.* "U-Drive-It" passenger vehicles shall pay the following tax: Mail revenue excepted.
U-Drive-It cars.

Motorcycles:

1 passenger capacity	\$12.00
2 passenger capacity	15.00
3 passenger capacity	18.00

Motorcycles.

Automobiles:

One dollar and ninety cents per hundred pounds weight of each such vehicle.

Automobiles.

For hire cars.

(8). "*For Hire*" passenger vehicles. "For Hire" passenger vehicles shall be taxed at a rate of one dollar and ninety cents per hundred pounds of weight.

Excursion cars.

(9). *Excursion passenger vehicles*. Excursion passenger vehicles shall be taxed at the rate of eight dollars per passenger capacity, with a minimum charge of twenty-five dollars.

Private cars.

(10). *Private passenger vehicles*. Private passenger vehicles shall be taxed at fifty-five cents per hundred pounds of weight or major fraction thereof, according to the manufacturer's shipping weight: *Provided*, that no fee for any private passenger vehicle shall be less than twelve dollars and fifty cents. Private passenger motorcycles shall pay for each motorcycle five dollars, and for each side-car five dollars.

Minimum.

Motorcycles and side cars.

Dealers' licenses.

(11). *Motor vehicle dealers*. Dealers in motor vehicles for demonstration tags shall pay as a registration fee and for one set of plates, twenty-five dollars, and for each additional set of plates one dollar.

Licensees protected.

(12). *Licensees protected*. No person, partnership, association or corporation shall maintain an office or place of business in which or through which persons desiring transportation for themselves or their baggage are brought into contact by advertisement or otherwise with persons owning or operating motor vehicles and willing to transport other persons, or baggage, for compensation, or on a division of expense basis, unless the owner or operator of such motor vehicle furnishing the transportation has qualified under the tax provisions of this act for the class of service he holds himself out to perform.

Property hauling vehicles.

(B) PROPERTY HAULING VEHICLES

There shall be paid to the Department of Revenue annually, as of the first day of January, for the registration and licensing of trucks, truck-tractors, trailers, and semi-trailers, fees according to the following classifications and schedules:

"For hire" defined.

The term "For Hire" as used in these classifications shall include every arrangement by which the owner of a motor vehicle for compensation permits such vehicle to be used for the transportation of the property of another: *Provided*, it shall not be construed to include an arrangement by which two or more farmers share in the cost of transporting their farm produce or livestock from the farm to the first or primary market, whether the truck be jointly or severally owned.

(1). *Contract hauler vehicles.* Motor vehicles used for the transportation of property for hire, but not licensed as common carriers under the provisions of Chapter one hundred thirty-six of the Public Laws of one thousand nine hundred and twenty-seven, and amendments thereof, shall be classified as "Contract Hauler Vehicles": *Provided*, this classification shall not include persons distributing goods of another on consignment, on conditional sale, or on commission basis.

Contract hauler vehicles.

(2). *Franchise hauler vehicles.* Motor vehicles used for the transportation of property on specified routes between fixed termini, with the right to make occasional trips off said route, as provided in Chapter one hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-seven, and amendments thereof, shall be classified as "Franchise Hauler Vehicles"; *Provided*, only such vehicles shall be so classified as the Corporation Commission shall determine to be reasonably necessary for the proper handling of the business on the said route, and the determination so arrived at duly certified by the Corporation Commission to the Motor Vehicle Department.

Franchise hauler vehicles.

(3). *Private hauler vehicles.* All motor vehicles used for the transportation of property not falling within the above defined classification shall be classified as "Private Hauler Vehicles."

Private hauler vehicles.

(4). *Determination of weight.* For the purpose of licensing, the weight of the several classes of motor vehicles used for transportation of property shall be the gross weight and load, to be determined by the manufacturer's gross weight capacity as shown in an authorized national publication, such as *Commercial Car Journal* or the statistical issue of *Automotive Industries*, all such weights subject to verification by the Commissioner of Revenue or his authorized deputy, and if no such gross weight on any vehicle is available in such publication, then the gross weight shall be determined by the Commissioner of Revenue or his authorized agent, but such calculation shall be made only in units of one thousand pounds or major fractions thereof, weights of less than five hundred pounds being disregarded and weights of five hundred pounds or over being counted as one thousand. Semi-trailers, licensed for use in connection with a truck-tractor, shall in no case be licensed for less gross weight capacity than the truck-tractor with which it is to be operated.

Method of fixing weight.

Fractional weights.

Semi-trailers.

Schedule of rates.

SCHEDULE OF RATES

(5). *Rate per hundred pounds gross weight.*

	<i>Private Hauler</i>	<i>Contract Hauler</i>	<i>Franchise Hauler (Deposit)</i>
Gross weight under 8,000 pounds	\$.40	\$.85	\$.60
8,000 pounds to 12,500, inclusive50	1.00	.60
Over 12,500 pounds to 16,000, inclusive60	1.15	.60
Over 16,000 pounds70	1.30	.60

Minimum. The minimum rate for any vehicle licensed under this section shall be fifteen dollars.

Solid tires rated double. The rate on trucks wholly or partially equipped with solid tires shall be double the above schedule.

Franchise haulers', license tax of. (6). *Franchise haulers.* Franchise haulers shall pay an annual license tax as per the above schedule of weight of each vehicle unit (except on trucks licensed for inter-state routes and used exclusively for inter-state business, where

Inter-state routes. more than fifty per cent of the designated route lies outside of the State of North Carolina, the required deposit may be reduced by the Commissioner of Revenue to fifty per cent of the scheduled rate), and in addition thereto six per cent of the gross revenue derived from such operation: *Provided*, said additional six per cent shall not be collectible unless and until and only to the extent that such amount exceeds the license tax per the above schedule; and *Provided further*, that franchise haulers operated between point or points within this State and point or points without this State shall be required to account as compensation for the use of the highways of this State and the special privileges extended such carriers by this State in computing the six per cent tax only on that proportion of the gross earnings which correspond to the proportion of the mileage in this State as compared with the total mileage, but in no event shall the tax paid by such franchise haulers be less than the license tax shown on the above schedule. In computing said gross earnings, revenue derived from transportation of United States mail, or other United States Government services, shall not be included. All revenue, except as hereinbefore provided, collected by such franchise haulers, whether on fixed schedule routes or by special trips, shall be included in the gross income upon which said tax is based. All motor vehicles licensed as contract hauler vehicles, and franchise hauler vehicles, shall have printed on the side thereof in letters not less than three inches in height the name and

Income tax additional.

Prorating on basis of inter-state traffic.

Mail revenues excepted.

Posting name and address of owner on vehicle.

home address of the owner. Before issuing any license plates to a franchise hauler, it shall be the duty of the Commissioner of Revenue to either satisfy himself of the financial responsibility of such licensee or to require a bond or deposit in such amount as he may deem necessary to insure the collection of the tax imposed by this section.

Financial
responsibility.

(7). *Identification of trailers.* The application for license for any trailer or semi-trailer shall show the manufacturer's serial number; and if such vehicle has no identifying serial number, the Commissioner of Revenue shall assign to such vehicle a distinguishing serial number, which number shall be permanently affixed to such vehicle in a manner to be prescribed by rules and regulations issued by the Commissioner of Revenue, and it shall be unlawful to use the license issued for such vehicle upon any other vehicle.

Trailers to be
identified.

(8). *Partial payments.* In the purchase of licenses, where the gross amount of the license to any one owner amounts to more than four hundred dollars, half of such payment may be deferred until April first in any calendar year upon the execution to the Commissioner of Revenue of a draft upon any bank or trust company upon forms to be provided by the Commissioner of Revenue in an amount equivalent to one-half of such tax, plus a carrying charge of two per cent; *Provided*, that any person using any tag so purchased after the first day of April in any such year, without having first provided for the payment of such draft, shall be guilty of a misdemeanor. Any such drafts being dishonored and not paid shall be immediately turned over by the Commissioner of Revenue to his duly authorized agents and/or the State Highway Patrol, to the end that this provision may be enforced.

Partial payments
on larger licenses
allowed.

(9). *Overloading.* The Commissioner of Revenue, or his authorized agent, may allow any owner of a motor vehicle for transportation of property to overload said vehicle by paying the fee at the rate per hundred pounds which would be assessed against such vehicle if its rated capacity provided for such load; but such calculation shall be made only in units of one thousand pounds or major fractions thereof, excessive weights of less than five hundred pounds being disregarded and weights of five hundred pounds or over being counted as one thousand.

Use of tag beyond
time paid for
made misdemeanor.

Overloading
allowed on
payment of
additional taxes.

Calculation of
overload.

(10). *Foreign vehicles.* Motor vehicles engaged in the transportation of persons or property and duly licensed in any other State or territory, desiring to make occasional trips into or through the State of North Carolina, may be permitted the same use and privileges of the highways of this State as provided for similar vehicles regularly licensed

Trip licenses for
out-of-State
vehicles.

Reciprocity provisions.

in this State by procuring from the Commissioner of Revenue trip licenses upon forms and under rules and regulations to be adopted by the Commissioner of Revenue, good for use for a period of thirty days, upon the payment of a fee in compensation for said privileges equivalent to one-tenth of the annual fee which would be chargeable against said vehicle if regularly licensed in this State: *Provided, however*, that nothing in this provision shall prevent the extension of the privileges of the use of the roads of this State to vehicles of other States under the reciprocity provisions now provided by law: and *Provided further*, that nothing herein contained shall prevent the owners of vehicles from other States from licensing such vehicles in the State of North Carolina under the same terms and the same fees as like vehicles are licensed by owners resident in this State.

Small fee for registering State or municipally owned vehicles.

SEC. 29. *Exempt from registration fees.* The department, upon proper proof being filed with it that any motor vehicle for which license is herein required is owned by the State or any department thereof, or by any county, township, city or town, or by any board of education, shall collect one dollar for the registration and numbering of such motor vehicles: *Provided*, that the term "owned" shall be construed to mean that such motor vehicle is the actual property of the State or some department thereof, or of the county, township, city or town, or of the board of education, and no motor vehicle which is the property of any officer or employee of any department named herein shall be construed as being "owned" by such department.

"Owned" defined.

Collection of delinquent taxes by duress.

Sec. 30. (a). *Collection by duress.* Whenever any tax imposed by this act shall be in default for a period of ten days, it shall be the duty of the Commissioner of Revenue to certify the same to the sheriff of any county of this State in which such delinquent motor vehicle operator is operating, which said certificate to said sheriff shall have all the force and effect of a judgment and execution, and the said sheriff is hereby authorized and directed to levy upon any property in said county owned by the said delinquent motor vehicle operator, and to sell the same for the payment of said tax as other property is sold in the State for the non-payment of taxes; and for such services the sheriff shall be allowed the fees now prescribed by law for sales under execution, and the cost in such cases shall be paid by the delinquent taxpayer or out of the proceeds of the said property; and upon the filing of said certificate with the sheriff, in the event the delinquent taxpayer shall be the operator of any franchise bus carrier or franchise hauler vehicle, the franchise certificate issued to such operator shall become null and void and

Duties of sheriffs.

Levy and sale.

Fees of sheriffs.

Forfeiture of franchise.

shall be canceled by the Corporation Commission, and it shall be unlawful for any such franchise bus carrier or the operator of any franchise hauler vehicle to continue the operation under said franchise.

(b). *Transfer of license.* That upon the legal transfer of the title of any vehicle licensed under the provisions of this act by foreclosure sale under chattel mortgage or retained title contract, the purchaser of said vehicle at such sale shall acquire the right to operate such vehicle for the remainder of the license period under the license plates issued for said vehicle, upon complying with the provisions of law with reference to the transfer of title; but this provision, insofar as it may relate to franchise bus carriers or franchise hauler vehicles, is subject to the regulations now in effect or hereafter established by the Corporation Commission with respect to the regulation of such vehicles. Upon satisfactory proof to the Commissioner of Revenue that any motor vehicle, duly licensed, has been completely destroyed by fire or collision, the owner of such vehicle may be allowed on the purchase of a new license for another vehicle a credit equivalent to the unexpired proportion of the cost of the original license, dating from the first day of the next month after the date of such destruction.

Method of transferring licenses.

Regulations.

Allowance on new vehicles where old vehicles destroyed.

(c). *Quarterly payments.* Licenses issued on or after April first of each year and before July first shall be three-fourths of the annual fee; licenses issued on or after July first and before October first shall be one-half of the annual fee; and licenses issued on or after October first shall be one-fourth of the annual fee.

License taxes prorated quarterly.

(d). *Taxes compensatory.* That all taxes levied under the provisions of this act are intended as compensatory taxes for the use and privileges of the public highways of this State, and shall be paid by the Commissioner of Revenue to the State Treasurer, to be credited by him to the State Highway Fund; and no county or municipality shall levy any license or privilege tax upon the use of any motor vehicle licensed by the State of North Carolina, except that cities and towns may levy not more than one dollar per year upon any such vehicle resident therein.

Taxes declared compensatory.

Counties, cities and towns may not levy license taxes.

(e). No additional franchise tax, license tax, or other fee shall be imposed by the State against any franchised motor vehicle carrier taxed under this act, nor shall any county, city or town impose a franchise tax, or other fee upon them.

No other State license taxes imposed.

SEC. 2. This act is intended to take the place of and be a substitute for sections one hundred and sixty-five and two hundred and nine of the Revenue Act one thousand nine hundred and thirty-one.

Act substituted for existing law.

1933 Act
unaffected.

SEC. 3. That nothing in this act shall be construed to repeal or amend House Bill Number one hundred and fifty-seven, ratified February twenty-second, one thousand nine hundred and thirty-three, being an act entitled "An Act to Amend Chapter Three Hundred and Thirty-six of the Public Laws of One Thousand Nine Hundred and Thirty-one so as to change the Rate of Semi-Trailers Towed by Passenger Cars."

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act, to the extent of such conflict, are hereby repealed.

Effective
July 1, 1933.

Current license
unaffected.

SEC. 5. This act shall be in full force and effect from and after July first, one thousand nine hundred and thirty-three, but it shall not have the effect of cancelling or annulling any motor vehicle license for the year one thousand nine hundred and thirty-three which shall have been issued and paid for prior to that date.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1180

CHAPTER 376

AN ACT TO PERMIT THE GOVERNING BODIES OF THE VARIOUS COUNTIES, CITIES, TOWNS, AND OTHER UNITS WHICH HAVE FUNDS IN FAILED BANKS TO ACCEPT THE BONDS OF SAID COUNTIES, CITIES, TOWNS, OR UNITS IN SETTLEMENT OF THE CLAIM FOR SAID FUNDS OR ANY JUDGMENT RECOVERED ON ACCOUNT OF SAME.

Preamble: Funds
of local units in
closed banks.

Whereas, quite a number of counties, cities, towns, and other units have funds in failed banks; and

Whereas, some of the funds in said failed banks are secured by guarantee; and

Judgments thereon.

Whereas, in some cases judgments have been taken in favor of the county, city, town, or other unit; and

Offer of bonds
for units in
payment of
judgments.

Whereas, the guarantors or judgment debtors have suffered a loss but are willing to pay the city, county, town, or other unit in the bonds of said unit; and

Whereas, the governing authorities of said counties, cities, towns, and other units are willing to accept their own bonds at par in settlement of said guarantee or judgment; *now therefore*:

The General Assembly of North Carolina do enact:

SECTION 1. That the governing bodies of the various counties, cities, towns, and other units in the State are hereby authorized in their discretion to accept their own bonds, at par, in settlement of any and all claims which it may have against any person, firm, or corporation, on account of any money of said unit held in any failed bank or on account of any judgment secured against any person, firm, or corporation on account of the funds in said bank.

Local units authorized to accept their bonds in payment of such judgments and claims.

SEC. 2. That upon an order issued by the governing authorities of the county, city, town, or other unit, the treasurer of the county, city, town, or other unit is hereby authorized and empowered to accept the bonds of said unit in settlement of said claim, as set out in Section 1, and to mark said claim satisfied in full, whether the same has been reduced to judgment or not.

Satisfaction of claims upon acceptance of bonds.

SEC. 3. All laws or clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1297

CHAPTER 377

AN ACT TO AMEND SENATE BILL ONE HUNDRED EIGHTY OF THE SESSION OF THE GENERAL ASSEMBLY OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, SO AS TO EXCLUDE JACKSON COUNTY FROM THE MANDATORY PROVISIONS OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill one hundred eighty of the session of the General Assembly of one thousand nine hundred thirty-three, be, and the same is, hereby amended by inserting the word "Jackson" between the word "Rockingham" and the word "and" in Section fourteen thereof.

S. B. No. 180, Public Laws 1933, Tax Relief Act, amended, exempting Jackson County.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1418

CHAPTER 378

AN ACT TO REPEAL HOUSE BILL 752, RATIFIED THE 20TH DAY OF MARCH, 1933, ENTITLED, "AN ACT TO AMEND CHAPTER 51, PUBLIC LAWS OF 1927, RELATING TO HUNTING OF WILD TURKEYS IN GUILFORD COUNTY."

The General Assembly of North Carolina do enact:

H. B. No. 752,
Public Laws 1933,
as to hunting
wild turkeys
in Guilford
County, repealed.

SECTION 1. That House bill number seven hundred and fifty-two, ratified the twentieth day of March, one thousand nine hundred and thirty-three, entitled "An act to amend Chapter 51, Public Laws of one thousand nine hundred and twenty-seven, relating to hunting of wild turkeys in Guilford County," be and the same is hereby repealed.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1421

CHAPTER 379

AN ACT TO AMEND ARTICLE 22, OF CHAPTER 27, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO CIVIL JURISDICTION OF RECORDERS' COURTS, WITH THE PROVISIONS OF THIS ACT APPLYING ONLY TO THE COUNTY OF CARTERET.

The General Assembly of North Carolina do enact:

C. S. 1589,
amended, as to
Carteret County
Recorder's Court.

SECTION 1. That section one thousand five hundred and eighty-nine of the Consolidated Statutes be, and the same is hereby, amended by striking out in lines two and three of said section the words "not less than ten thousand nor": *Provided, however,* that this amendment shall apply only to the Recorder's Court of Carteret County.

C. S. 1590,
likewise amended.

SEC. 2. That section one thousand five hundred and ninety of the Consolidated Statutes be, and the same is hereby, amended by striking out in line five of said section the words "one thousand dollars" and inserting in lieu thereof the words "three thousand dollars." Amend further by striking out in line eight of said section the words "five hundred dollars" and inserting in lieu thereof the words "two thousand dollars": *Provided, however,* that the provisions of this amendment shall apply only to the Recorder's Court of Carteret County.

SEC. 3. Amend section one thousand five hundred and ninety-one of the Consolidated Statutes by striking out all of said section after the period in line three and adding the following:

C. S. 1591,
likewise amended

"All actions shall be commenced in said court by summons, running in the name of the State and issued by the Clerk of the said court and shall be returnable, as now provided by law, for the return of summonses issuing from the Superior Court, and with the same provisions now controlling in the Superior Court for the time for filing complaint, answer demurrer or other plea appropriate. Such summonses or other processes or writs, whether issued for service within or without the County of Carteret, shall run as processes now issuing out of the Superior Court. Such summonses and/or other processes and writs shall be issued by the Recorder's Court to any other county of the State, as is now provided by law for such issuance out of the Superior Court: *Provided, however*, that the processes of said court while exercising the jurisdiction of a justice of the peace shall not run outside of Carteret County: *Provided, further*, that the provisions of this amendment shall apply only to Carteret County."

Issuance and
return of civil
summons.

Issuance to
other counties.

Limitations.

SEC. 4. That upon written motion for removal duly made by either party, plaintiff or defendant, before a justice of the peace before whom any civil action is pending, of which the Recorder's Court of Carteret County has concurrent jurisdiction, and before such justice of the peace has entered upon the trial of the cause, it shall be the duty of such justice of the peace to remove said cause of action to the said Recorder's Court for trial: *Provided, however*, that the said movant shall be required to give and execute, as hereinafter provided in this act, a bond for costs. Should such bond for costs be not so furnished, then it shall be the duty of the justice of the peace before whom such a motion may be made, to transfer the cause to some other justice of the peace, as now provided by law.

Removal of
causes from
J. P.'s on demand
for jury trial.

Bond for costs.

Removal to
other J. P.'s.

SEC. 5. That the rules of practice, as now prescribed by law, for the trial of civil actions in the Superior Court shall apply to the trial of civil actions in said Recorder's Court, subject, however, to such rules and regulations as may be prescribed by the judge of the Recorder's Court with respect to pending litigation when such rules and regulations as may be prescribed are not inconsistent with general statutes now controlling.

Rules of practice.

SEC. 6. That the statutes relating to bonds for costs now applicable to actions and suits of the Superior Court shall apply with equal force to actions and suits of said Recorder's Court: *Provided, however*, that the Clerk of the said Re-

Law as to bonds
for costs.

Jury tax.	<p>Recorder's Court shall tax in the bill of costs against the losing party in civil actions in the said Recorder's Court, the sum of five dollars, which shall be taxed as jury tax against the losing party, the same to be collected by said Clerk and paid into the treasury of Carteret County for the use of the expense account of said court; and except as otherwise provided in this section the costs shall be the same as now, or as may hereafter be prescribed, in the Superior Court. All jurors and witnesses shall receive the same compensation as is now or which may hereafter be provided by law for jury and witness service in the Superior Court of Carteret County.</p>
Pay of jurors and witnesses.	
Terms of Court.	<p>SEC. 7. The Recorder's Court of Carteret County shall convene for the transaction of business and the trial of civil causes on the first Monday of each month, and continue from day to day until all civil matters therein pending and properly before the court are disposed of, with the hour for its sitting to be determined and declared by the judge of said court.</p>
Attendance of Sheriff upon sessions.	<p>SEC. 8. The sheriff of said County, or his duly authorized deputy, shall attend upon the terms and/or sittings of said Recorder's Court in the same manner as now provided by law for attendance upon the Superior Court of said County.</p>
Court reporter.	<p>SEC. 9. That the Judge of the Recorder's Court of Carteret County shall be, and he hereby is, authorized and empowered to designate a stenographer or court reporter for said Recorder's Court, whose duties shall be prescribed by the Judge of the said court, and whose compensation shall be fixed by the Board of Commissioners of Carteret County, and to be paid out of the general fund of said County. The additional compensation, if any, which may be charged by said reporter for transcription of notes and preparation of records at the instance of any party litigant, or his counsel of record, shall be, as may be determined and agreed upon by said reporter and the bar of Carteret County. Whenever in the trial of any civil action in said Recorder's Court at the instance of either party, plaintiff or defendant, the judge of said court orders that the evidence and proceedings of the court be reported by the said court reporter, there shall be taxed in the bill of costs, and against the losing party, the sum of five dollars as a part of the court costs in such action, and which sum so taxed shall be paid into the general fund of Carteret County.</p>
Duties and compensation.	
Transcripts.	
Reporter's pay taxed as costs.	
Advance deposit for commencing civil actions.	<p>SEC. 10. That in all civil actions instituted in the Recorder's Court of Carteret County the Clerk to said court shall require of the plaintiff at the time of the issuance of the summons and/or filing of the complaint a deposit, as now</p>

provided by law or under custom and practice prevailing in the Superior Court of Carteret County, and in addition thereto a bond for costs regularly conditioned as now provided by law precedent to the institutions of civil actions in the Superior Court.

Bond for costs.

SEC. 11. All dockets, files and other records of civil proceedings in the Recorder's Court of Carteret County shall conform as nearly as practicable to the records of proceedings in the Superior Court.

Records of Court.

SEC. 12. That the provisions of this act shall be applicable to the Recorder's Court of Carteret County only.

SEC. 13. That this act shall be in force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1447

CHAPTER 380

AN ACT TO PROVIDE FOR THE ERECTION OF A RETAINING WALL BETWEEN WACCAMAW LAKE AND THE TOWN OF LAKE WACCAMAW.

The General Assembly of North Carolina do enact:

SECTION 1. That the town of Lake Waccamaw be hereby authorized to erect a retaining wall along the water front of Waccamaw Lake to prevent erosion of the banks above high water line.

Retaining wall between Waccamaw Lake and town of Lake Waccamaw authorized.

SEC. 2. That the Department of Conservation and Development, in conference with the officials of the Town of Lake Waccamaw, be and is hereby required to make and approve plans and select a proper location for said wall as near to the boundary of the State property as will allow for a continuous and uniform curved line, and not to exceed ten feet from said boundary line on either side thereof; the cost of surveying and marking said wall location to be shared on a fifty-fifty basis by the Town of Lake Waccamaw and the Department of Conservation and Development.

Approval by Department of Conservation and Development.

SEC. 3. That as soon as said plans and location have been decided upon, the Town of Lake Waccamaw or any of the land owners owning property fronting upon such location may proceed to construct said retaining wall in accordance with said approved plans; *Provided*, that where such wall is built entirely on State property, its adequacy must be approved by the State Department of Conservation and Development.

Cost prorated.

Construction of wall.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1498

CHAPTER 381

AN ACT TO PROHIBIT THE SALE OF LIGHT WINES AND BEER WITHIN ONE AND ONE-HALF MILES OF CANE CREEK CHURCH AND THE SYLVAN HIGH SCHOOL IN SOUTHERN ALAMANCE COUNTY.

Preamble: Value of Church and School as moral agencies.

Whereas, the Church and the School are the two great factors in every community which endeavor to strengthen, build, and perpetuate a splendid system of social and moral reformation and educational development; and

Danger of sale of beer and wines near.

Whereas, the sale of light wines and beer in close proximity to our churches and schools invites influences derogatory to the best interest of both Church and School; *Now, therefore*,

The General Assembly of North Carolina do enact:

Sale near Cane Creek Church and Sylvan High School, Alamance County, prohibited.

SECTION 1. That it shall be unlawful to sell light wines and beer within a distance of one and one-half miles of Cane Creek Church and Sylvan High School in Southern Alamance County.

Violation made misdemeanor.

SEC. 2. That any person, firm, or corporation who shall violate the provisions of this act shall be guilty of a misdemeanor, and upon conviction may be fined not exceeding twenty-five dollars, or imprisoned not exceeding thirty days, or both, in the discretion of the court.

Conflicting laws repealed.

SEC. 3. That all laws or clauses of laws in conflict with this act are hereby repealed, but only to the extent to which they are in conflict.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1526

CHAPTER 382

AN ACT TO REPEAL HOUSE BILL 233, IT BEING "AN ACT TO AMEND CHAPTER 55 OF THE PUBLIC LAWS OF 1931, RELATING TO THE FEES OF THE CLERK OF THE COURT OF MITCHELL COUNTY AND THE SALARY OF THE SHERIFF AND TREASURER-TAX COLLECTOR OF SAID COUNTY; RATIFIED APRIL 7, 1933."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill 233, it being "An Act to amend Chapter 55 (53) of the Public Laws of 1931, relating to the fees of the Clerk of the Court of Mitchell County and the salary of the Sheriff and Treasurer-Tax Collector of said County, ratified April 7, 1933," be and the same is hereby repealed.

H. B. No. 233,
Public Laws 1933,
as to fees and
salaries in
Mitchell County,
repealed.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

S.B. 333

CHAPTER 383

AN ACT TO AMEND THE PREAMBLE AND THE SEVERAL SECTIONS OF THE CONSTITUTION OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the Preamble and the several Articles of the Constitution of the State of North Carolina be and the same are hereby amended so as hereafter to read as follows:

New State
Constitution.

THE CONSTITUTION OF THE STATE OF NORTH CAROLINA

PREAMBLE

We, the people of North Carolina, acknowledging our dependence upon Almighty God and our adherence to the Constitution of the United States of America, do, for the more certain assurance of the blessings of liberty, and for the better government of the State, ordain and establish this Constitution.

Preamble.

ARTICLE I

DECLARATION OF RIGHTS

That the essential principles of liberty and free government may be recognized and established, we do declare:

Art. I.

Declaration of
rights.

Equality and
rights of men.

SECTION 1. *The equality and rights of men.* We hold it to be self-evident that all men are created equal; that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, the enjoyment of the fruits of their own labor, and the pursuit of happiness; and that to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed.

Internal govern-
ment of State
in people.

SEC. 2. *Internal government of the State.* The people of this State have the inherent, sole and exclusive right of regulating the internal government and policies thereof, and of altering their Constitution and form of government whenever it may be necessary for their safety and happiness; but every such right should be exercised in pursuance of the law, and consistently with the Constitution of the United States.

Allegiance to U. S.
declared.

SEC. 3. *Allegiance to United States.* This State shall ever remain a member of the American Union; every citizen of this State owes paramount allegiance to the Constitution and Government of the United States; and no law of the State in contravention or subversion thereof can have any binding force.

Exclusive emolu-
ments prohibited.

SEC. 4. *Exclusive emoluments.* No person is entitled to, or shall have, emoluments or privileges separate from the community, except in consideration of public services and in the performance of public duties.

Separate branches
of government.

SEC. 5. *Legislative, executive and judicial powers distinct.* The legislative, executive and supreme judicial powers of the government ought to be forever separate and distinct.

Suspending laws.

SEC. 6. *Power of suspending laws.* All power of suspending laws, or the execution of laws, by any authority, without the consent of the representatives of the people, is injurious to their rights, and ought not be exercised.

Free elections.

SEC. 7. *Freedom of elections.* All elections ought to be free, and so safeguarded and protected by law as to guarantee the complete and free expression of the public will.

Rights of
defendants in
criminal actions.

SEC. 8. *Rights in criminal prosecutions.* In all criminal prosecutions every person charged has the right to be informed of the accusation against him and to confront his accusers with testimony in his own behalf; to have counsel for his defense; and not to be compelled to give evidence against himself or to pay any court costs or necessary witness fees of the defense unless found guilty.

Right to indict-
ment by grand
jury.

SEC. 9. *Charges of crime.* No person shall be put to answer any felony, but by indictment by a grand jury. For offenses less than felonies the General Assembly may provide otherwise than by indictment for the prosecution of crimes.

Lesser crimes.

SEC. 10. *Right of jury.* No person shall be convicted of any crime but by the unanimous verdict of a jury of good and lawful men in open court. The General Assembly may, however, provide other means of trial for petty misdemeanors, with the right of appeal. Trial by jury.

SEC. 11. *Excessive bail.* Excessive bail should not be required, nor excessive fines imposed, nor cruel or unusual punishment inflicted. Excessive bail and fines; unusual punishment.

SEC. 12. *General warrants.* General warrants, whereby any officer or other person may be commanded to search suspected places, without evidence of the act committed, or to seize any person or persons not named, whose offense is not particularly described and supported by evidence, are dangerous to liberty, and ought not to be granted. General warrants limited.

SEC. 13. *Imprisonment for debt.* There shall be no imprisonment for debt in this State, except in cases of fraud. No imprisonment for debt.

SEC. 14. *Guarantee of equal protection and due process of law.* No person ought to be taken, imprisoned or disseized of his freehold, liberties or privileges, or outlawed or exiled, or in any manner deprived of his life, liberty or property, but by the law of the land or due process of law, nor shall private property be taken for public use without just compensation; nor shall the State deny to any person within its jurisdiction the equal protection of the laws. Equal protection and due process of law.

SEC. 15. *Persons restrained of liberty.* Every person restrained of his liberty is entitled to a remedy to inquire into the lawfulness thereof, and to remove the same, if unlawful; and such remedy ought not to be denied or delayed; and the privileges of the writ of habeas corpus shall not be suspended. Habeas corpus.

SEC. 16. *Controversies at law respecting property.* In all controversies at law respecting property, the ancient mode of trial by jury is one of the best securities of the rights of the people, and ought to remain sacred and inviolable. Trial by jury in certain civil cases.

SEC. 17. *Distinction between actions at law and suits in equity, and feigned issues, abolished.* The distinction between actions at law and suits in equity, and the forms of all such actions and suits, shall be abolished; and there shall be in this State but one form of action for the enforcement of protection of private rights or the redress of private wrongs, which shall be denominated a civil action; and every action prosecuted by the people of the State as a party against a person charged with a public offense, for the punishment of the same, shall be termed a criminal action. Feigned issues shall also be abolished, and the facts at issue tried by order of court before a jury. No distinction between actions at law and suits in equity; feigned issues abolished.

- Freedom of press. SEC. 18. *Freedom of the press.* The freedom of the press is one of the great bulwarks of liberty, and therefore ought never to be restrained, but every individual shall be held responsible for the abuse of the same.
- No property qualification. SEC. 19. *Property qualification.* Political rights and privileges are not dependent upon or modified by property; therefore no property qualification ought to affect the right to vote or hold office.
- Taxation by representation. SEC. 20. *Taxation and representation.* The people of the State ought not to be taxed or made subject to the payment of any impost or duty without the consent of themselves, or their representatives in the General Assembly, freely given.
- Militia and right to bear arms. SEC. 21. *Militia and the right to bear arms.* A well regulated militia being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed; and, as standing armies in time of peace are dangerous to liberty, they ought not to be maintained, and the military should be kept under strict subordination to, and governed by, the civil power. Nothing herein contained shall justify the carrying of concealed weapons, or prevent the General Assembly from enacting penal statutes prohibiting such practice.
- Regulation of concealed weapons.
- Right of assembly. SEC. 22. *Right of the people to assemble.* The people have a right to assemble to consult for their common good, to instruct their representatives, and to apply to the General Assembly for redress of grievances. But secret political societies are dangerous to the liberties of a free people, and should not be tolerated.
- Secret societies.
- Religious liberty. SEC. 23. *Religious liberty.* All men have a natural and inalienable right to worship Almighty God according to the dictates of their consciences, and no human authority should, in any case whatever, control or interfere with that right.
- Educational privileges. SEC. 24. *Education.* The people have the right to the privilege of education, and it is the duty of the State to guard and maintain that right.
- Frequent elections. SEC. 25. *Elections should be frequent.* For redress of grievances, and for amending and strengthening the laws, elections should be often held.
- Fundamental principles. SEC. 26. *Recurrence to fundamental principles.* A frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty.
- Hereditary honors, etc. SEC. 27. *Hereditary emoluments and privileges.* No hereditary emoluments, privileges or honors ought to be granted or conferred in this State.

SEC. 28. *Perpetuities and monopolies.* Perpetuities and monopolies are contrary to the genius of a free State, and ought not to be allowed. Perpetuities and monopolies.

SEC. 29. *Ex post facto laws.* Retrospective laws, punishing acts committed before the existence of such laws, and by them only declared criminal, are oppressive, unjust and incompatible with liberty; wherefore no *ex post facto* law ought to be made. No law taxing retrospectively sales, purchases, or other acts previously done, ought to be passed. *Ex post facto* laws.

SEC. 30. *Involuntary servitude prohibited.* Involuntary servitude, otherwise than for crime whereof the parties shall have been duly convicted, shall be and is hereby forever prohibited. Involuntary servitude.

SEC. 31. *Courts shall be open.* All courts shall be open; and every person for an injury done him in his lands, goods, person or reputation shall have remedy by due course of law, and right and justice administered without sale, denial or delay. Courts to be open.

SEC. 32. *Soldiers in time of peace.* No soldier shall, in time of peace, be quartered in any house without the consent of the owner; nor in time of war but in a manner prescribed by law. Quartering soldiers.

SEC. 33. *Treason against the State.* Treason against the State shall consist only in levying war against it, or adhering to its enemies, giving them aid and comfort. No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open Court. No conviction of treason or attainder shall work corruption of blood or forfeiture. Treason against State.

SEC. 34. *Other rights of the people.* This enumeration of rights shall not be construed to limit or restrict other rights of the people not mentioned in this Article. No forfeiture.

ARTICLE II

Art. II.

LEGISLATIVE DEPARTMENT

Legislative Department.

SECTION 1. *Two branches.* The legislative authority, which shall be full and complete except as limited in this Constitution, shall be vested in two distinct branches, both dependent on the people, to-wit: A Senate and a House of Representatives. The Senate shall be composed of fifty senators and the House of Representatives shall be composed of one hundred and twenty representatives, both biennially chosen by ballot, to be elected by the people. Two branches enumerated.

Membership.

SEC. 2. *Time of assembling.* The Senate and House of Representatives shall meet biennially on the first Wednesday Time of assembling.

Quorum.	<p>after the first Monday in January next after their election; and, when assembled, shall be denominated the General Assembly. Neither House shall proceed upon public business unless a majority of all the members are actually present.</p>
Senatorial districts.	<p>SEC. 3. <i>Regulation for districting the State for senators.</i> The Senatorial Districts shall be so altered by the General Assembly, at the first session after the return of every enumeration of the Census by order of Congress, that each Senatorial District shall contain, as nearly as practicable, an equal number of inhabitants, excluding aliens, and shall remain unaltered until the return of another enumeration by order of Congress, and shall at all times consist of contiguous territory; but no county shall be entitled to more than one Senator.</p>
Apportionment of Representatives.	<p>SEC. 4. <i>Regulation for apportionment of representatives.</i> The House of Representatives shall be composed of one hundred and twenty Representatives biennially chosen by ballot, to be elected by the counties respectively, according to their population; and each county shall have at least one Representative in the House of Representatives although it may not contain the requisite ratio of representation. This apportionment shall be made by the General Assembly at the respective times and periods when the Senatorial Districts are made as hereinbefore provided.</p>
Each county represented.	
Ratio of representation.	<p>SEC. 5. <i>Ratio of representation.</i> In making the apportionment in the House of Representatives, the ratio of representation shall be ascertained by dividing the population of the State, exclusive of that comprehended within those counties which do not severally contain the one hundred and twentieth part of the population of the State, by the number of Representatives, less the number assigned to such counties; and in ascertaining the population of the State aliens shall not be included. To each county containing the said ratio and not twice the said ratio there shall be assigned one Representative; to each county containing two but not three times the said ratio there shall be assigned two Representatives, and so on progressively, and then the remaining Representatives shall be assigned severally to the counties having the largest fractions.</p>
Aliens excluded.	
Qualifications of members of General Assembly.	<p>SEC. 6. <i>Qualifications of senators and representatives.</i> Each member of the Senate shall not be less than twenty-five years of age, shall have resided in the State as a citizen for two years, and shall have resided in the district for which he was chosen for one year immediately preceding his election. Each member of the House of Representatives shall be a qualified elector of the State, and shall have resided in</p>

the county for which he is chosen for one year immediately preceding his election.

SEC. 7. *Qualification and adjournments.* Each House shall be the judge of the qualifications and election of its own members; shall sit upon its own adjournment from day to day, prepare bills to be passed into laws; and the two Houses may also jointly adjourn to any future day, or other place.

Each House as judge of qualifications of members; adjournments.

SEC. 8. *Officers of Senate and House.* The Lieutenant-Governor shall preside in the Senate, but shall have no vote unless it may be equally divided; the Senate shall choose its other officers and also a President *pro tempore*, to act in the absence of the Lieutenant-Governor, or when he shall exercise the office of Governor. The House of Representatives shall choose its own Speaker and other officers.

Officers of both Houses.

SEC. 9. *Vacancies.* If vacancies shall occur in the General Assembly by death, resignation, or otherwise, any such vacancy in the House of Representatives may be filled by the Board of County Commissioners of the County so deprived of representation; and if such vacancy is in the Senate, the same may be filled by the Board or Boards of Commissioners of the County or counties comprising the Senatorial District in which the vacancy shall occur, acting in joint session, if there be more than one county in the District. The General Assembly may, by general laws, provide other methods for filling such vacancies.

Filling vacancies.

SEC. 10. *Oath of members.* Each member of the General Assembly, before taking his seat, shall take an oath or affirmation that he will support the Constitution and laws of the United States, and the Constitution of the State of North Carolina, and will faithfully discharge his duty as a member of the Senate or House of Representatives as the case may be.

Oath of members.

SEC. 11. *Journals, protests, yeas and nays.* Each House shall keep a Journal of its proceedings, which shall be printed and made public immediately after the adjournment of the General Assembly; and any member of either House may dissent from and protest against any act or resolution which he may think injurious to the public, or to any individual, and have the reasons of his dissent entered on the Journal. Upon motion made in either House and upon affirmative vote by one-fifth of the members present, the yeas and nays upon any question shall be taken and entered upon the Journal.

Journals, protests, yeas and nays.

SEC. 12. *Election of officers.* In the election of all officers whose appointment shall be conferred upon the General Assembly, or either branch thereof, by the Constitution, the vote shall be *viva voce*.

Voting on election of officers.

Enacting clause.	SEC. 13. <i>Style of Acts.</i> The style of the acts shall be: "The General Assembly of North Carolina do enact."
Terms of office.	SEC. 14. <i>Terms of office.</i> The terms of office for Senators and members of the House of Representatives shall commence at the time of their election and continue for two years, or until their successors are elected.
Time of elections.	SEC. 15. <i>Election for members of the General Assembly.</i> The election for members of the General Assembly shall be held for the respective districts and counties at the usual voting places, or as may be prescribed by law, on Tuesday after the first Monday in November in the year 1934, and every two years thereafter. But the General Assembly may change the time of holding elections.
Pay of members and officers.	SEC. 16. <i>Pay of members and officers of the General Assembly.</i> The members of the General Assembly for the term of their office shall receive for their services six hundred dollars each. The salaries of the presiding officers of each of the two Houses shall be seven hundred dollars each: <i>Provided</i> , that in addition to the salaries herein provided for, should an extra session of the General Assembly be called, the members shall receive eight dollars per day each, and the presiding officers of the two Houses ten dollars per day each, for every day of such extra session not exceeding twenty days; and should an extra session continue more than twenty days the members and officers shall serve thereafter without pay.
Extra sessions.	
Method of passing revenue bills.	SEC. 17. <i>Passage of revenue bills.</i> No law shall be passed to raise money on the credit of the State, or to pledge the faith of the State, directly or indirectly, for the payment of any debt, or to impose any tax upon the people of the State, or allow the counties, cities or towns to do so, unless the bill for the purpose shall have been read three several times in each House of the General Assembly and passed three several readings, which readings shall have been on three different days, and agreed to by each House respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the Journal.
Separate readings.	
Yeas and nays.	
Plans for local government.	SEC. 18. <i>General Assembly to provide for local government under general laws.</i> The General Assembly shall provide by general laws for the organization and government of counties, cities, towns, and other municipal corporations, but shall pass no special or local law relating thereto. Optional plans for the organization and government of counties, cities and towns may be provided by law, to be effective when submitted to the legal voters thereof and approved by a majority of those voting thereon.
Submission to voters.	

SEC. 19. *Other limitations upon power of the General Assembly to enact private or special legislation.* The General Assembly shall not pass any local, private, or special act or resolution relating to health, sanitation, or the abatement of nuisances; changing the names of cities, towns, and townships; authorizing the laying out, opening, altering, maintaining or discontinuing of highways, streets, or alleys; relating to ferries or bridges; relating to non-navigable streams; relating to cemeteries; relating to the pay of jurors; creating new townships, or changing township lines, or establishing or changing the lines of school districts; remitting fines, penalties, and forfeitures, or refunding moneys legally paid into the public treasury; regulating labor, trade, mining, or manufacturing; extending the time for the assessment or collection of taxes or otherwise relieving any collector of taxes from the due performance of his official duties or his sureties from liability; giving effect to informal wills and deeds; regulating divorce and alimony; altering the name of any person, legitimating any person not born in lawful wedlock, or restoring to the rights of citizenship any person convicted of an infamous crime; nor shall the General Assembly enact any such local, private, or special act by the partial repeal of a general law. The General Assembly shall have power to pass general laws regulating matters set out in this section.

Passage of private or special acts limited.

SEC. 20. *Bills to be read three times.* All bills and resolutions of a legislative nature shall be read three times in each House before they become laws, and shall be signed by the presiding officer of each House, and also by the Governor except such bills and resolutions of a legislative nature as may pass into law without his approval.

Bills on three readings.

Approval by Governor.

SEC. 21. *Veto power of Governor.* Every bill and every resolution of a legislative nature which shall pass the Senate, and House of Representatives shall, before it becomes a law, be presented to the Governor. If he approve he shall sign it; but, if not, he shall return it with his objections to the House in which it originated, which shall enter the objections at large on its Journal, and proceed to reconsider it. If, after such reconsideration, a majority of the entire membership of that House shall agree to pass the bill or resolution, it shall be sent, together with the objections, to the other House, by which it shall likewise be reconsidered, and if approved by a majority of the entire membership of that House it shall become a law. If the Governor approve the general purpose of any bill or resolution, but disapprove any part or parts thereof, he may return it, with recommendations for its amendment, to the House in which it originated; whereupon the same proceeding shall be had in both Houses upon the bill or resolution and his recom-

Veto power of Governor.

Objections noted.

Overriding by majority.

Recommendations as to amendments.

mendations in relation to its amendment as is hereinbefore provided in relation to a bill or resolution which he shall have returned without his approval, and with his objections thereto: *Provided*, that if after such reconsideration, both Houses by a vote of a majority of the members present in each shall agree to amend the bill or resolution, in accordance with his recommendation in relation thereto, or either House by such vote shall fail or refuse so to amend it, then, and in either case it shall again be sent to him, and he may act upon it as if it were then before him for the first time. But in all the cases above set forth the vote of both Houses shall be determined by yeas and nays, and the names of the members voting for and against the bill or resolution shall be entered on the Journal of each House. If any bill or resolution shall not be returned by the Governor within five days (Sundays excepted) after it shall have been presented to him, it shall be a law in like manner as if he had signed it. The Governor may approve, sign and file in the office of the Secretary of State, within ten days after the adjournment of the General Assembly, any bill or resolution passed during the last five days of the session and it shall become a law; but he shall not have power to veto a bill or resolution after adjournment if presented to him forty-eight hours before adjournment, and if not so presented he may veto such bill or resolution within ten days after adjournment and file it in the office of the Secretary of State. Any bill or resolution passed during the last five days of the session, which is neither approved nor vetoed by the Governor within ten days after adjournment as herein provided, shall become a law in like manner as if he had signed it. The Governor shall not have power to veto any bill or resolution which is to be submitted to a vote of the people for adoption.

Roll call vote on overriding.

Limit of 5 days for Governor's consideration.

Bills presented shortly before adjournment.

No veto power over acts to be submitted to voters.

Appointment of members to offices created during terms prohibited.

SEC. 22. *Appointment to office during term.* No Senator or Representative shall, during the time for which he was elected, be appointed to any civil office under the authority of the State of North Carolina which shall have been created or the emoluments whereof shall have been increased during such time.

Art. III.

ARTICLE III

Executive Department.

EXECUTIVE DEPARTMENT

Officers composing.

SECTION 1. *Officers of the Executive Department; terms of office.* The Executive Department shall consist of a Governor, in whom shall be invested the supreme executive power of the State, a Lieutenant-Governor, a Secretary of State, an Auditor, a Treasurer, a Superintendent of Public Instruction, and an Attorney-General. They shall be elected for a term of

Term of office.

four years by the qualified electors of the State, at the same time and places and in the same manner as members of the General Assembly are elected. Their terms of office shall commence on the second Monday in January next after their election, and continue until their successors are elected and qualified.

Commencement
of terms.

SEC. 2. *Qualifications of Governor and Lieutenant-Governor.* No person shall be eligible as Governor or Lieutenant-Governor unless he shall have attained the age of thirty years, shall have been a citizen of the United States five years, and shall have been a resident of this State for two years next before the election; nor shall the person elected to either of these two offices be eligible to the same office more than four years in any term of eight years, unless the office shall have been cast upon him as Lieutenant-Governor or President of the Senate.

Qualifications of
Governor and
Lieutenant-
Governor.

SEC. 3. *Returns of election.* The returns of every election for officers of the Executive Department shall be sealed up and transmitted to the seat of government by the returning officer, directed to the Secretary of State. The return shall be canvassed and the result declared in such manner as may be prescribed by law. Contested elections shall be determined by a joint ballot of both Houses of the General Assembly in such manner as shall be prescribed by law.

Returns of
election.

Contested
elections.

SEC. 4. *Oath of office for Governor.* The Governor, before entering upon the duties of his office, shall, in the presence of the members of both branches of the General Assembly, or before any Justice of the Supreme Court, take an oath or affirmation that he will support the Constitution and laws of the United States, and of the State of North Carolina, and that he will faithfully perform the duties appertaining to the office of Governor, to which he has been elected.

Oath of office
of Governor.

SEC. 5. *General duties of Governor.* The Governor shall take care that the laws are faithfully executed, and he shall, from time to time, give the General Assembly information of the affairs of State, and recommend to their consideration such measures as he shall deem needful and expedient. He may at any time require the opinion in writing of the officers of the executive department upon any subject relating to their respective offices. The Governor shall reside at the seat of government of this State during his term of office.

General duties of
Governor.

Place of
residence.

SEC. 6. *Reprieves, commutations, paroles and pardons.* The Governor shall have power to grant reprieves, commutations, paroles and pardons, after conviction, for all offenses (except in cases of impeachment), upon such conditions as he may think proper, subject to such regulations as may be provided

Paroles and
pardons.

by law. He shall biennially communicate to the General Assembly each case of reprieve, commutation, parole or pardon granted, stating the name of each convict, the crime for which he was convicted, the sentence and its date, the date of commutation, parole, pardon, or reprieve, and the reasons therefor.

Governor as
Commander-
in-Chief.

SEC. 7. *Commander-in-Chief.* The Governor shall be Commander-in-Chief of the militia of the State, except when they shall be called into the service of the United States, and he may call out the same to execute the laws, to suppress riots or insurrection, or to repel invasion.

Executive budget.

SEC. 8. *Executive budget.* Within the first ten legislative days of each regular session of the General Assembly, unless such time shall be extended by the General Assembly for the session to which the report is to be submitted, the Governor shall submit to the General Assembly a budget setting forth a complete plan of proposed expenditures and anticipated income of all departments, offices and agencies of the State for each fiscal year of the next ensuing biennium, accompanied by appropriate bills to carry the proposals into effect. For the preparation of the budget the various departments, offices and agencies of the State shall furnish the Governor, or Governor-elect, such information, and in such form as he may require.

Calling extra
sessions.

SEC. 9. *Extra sessions of the General Assembly.* The Governor shall have power, on extraordinary occasions, by and with the advice of the Council of State, to convene the General Assembly in extra session by his proclamation, stating therein the purpose or purposes for which they are thus convened.

Appointment of
certain officers.

SEC. 10. *Officers for whose appointment provision not otherwise made.* The Governor shall nominate and, by and with the advice and consent of a majority of the Senators-elect, appoint all officers whose offices are established by this Constitution and for whose appointment provision is not otherwise made.

Duties of
Lieutenant-
Governor.

SEC. 11. *Duties of the Lieutenant-Governor.* The Lieutenant-Governor shall be President of the Senate, but shall have no vote unless the Senate be equally divided. He shall, whilst acting as President of the Senate, receive for his services the same pay which shall, for the same period, be allowed to the Speaker of the House of Representatives; and he shall receive no other compensation except when he is acting as Governor.

Compensation.

Succession of
Lieutenant-
Governor to
office of Governor.

SEC. 12. *Succession to office of Governor.* In case of the impeachment of the Governor, his failure to qualify, his inability to discharge the duties of his office, or in case the office of Governor shall in anywise become vacant, the powers, duties and emoluments of the office shall devolve upon the Lieutenant-

Governor until the disability shall cease or a new Governor shall be elected and qualified. The powers, duties, and emoluments of the office of Governor shall devolve upon the President, *pro tempore*, of the Senate whenever the Lieutenant-Governor shall, for any reason, be prevented from discharging the duties of such office, and he shall continue as acting Governor until the disabilities are removed, or a new Governor or Lieutenant-Governor shall be elected and qualified. Whenever, during the recess of the General Assembly, it shall become necessary for the President, *pro tempore*, of the Senate to administer the government, the Secretary of State shall convene the Senate, if need be, that they may elect such President.

Of President *pro tempore* of Senate.

SEC. 13. *Duties of other executive officers.* The respective duties of the Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, and Attorney-General shall be prescribed by law. If the office of any of said officers shall be vacated by death, resignation, or otherwise, it shall be the duty of the Governor to appoint another until the disability be removed or his successor be elected and qualified. Every such vacancy shall be filled by election at the first general election that occurs more than thirty days after the vacancy has taken place, and the person chosen shall hold the office for the remainder of the unexpired term fixed in the first section of this article.

Duties of other executive officers.

Vacancies filled by Governor.

SEC. 14. *Council of State.* The Secretary of State, Auditor, Treasurer, and Superintendent of Public Instruction shall constitute *ex officio*, the Council of State, who shall advise the Governor in the execution of his office, and three of whom shall constitute a quorum; their advice and proceedings in this capacity shall be entered in a journal, to be kept for this purpose exclusively, and signed by the members present, from any part of which any member may enter his dissent; and such journal shall be placed before the General Assembly when called for by either House. The Attorney-General shall be, *ex officio*, the legal adviser of the Executive Department.

Council of State.

Quorum.

Journal.

Attorney-General as legal adviser.

SEC. 15. *Compensation of executive officers.* The officers mentioned in this article shall, at stated periods, receive for their services a compensation to be established by law, which shall neither be increased nor diminished except by tax levies common to others during the time for which they shall have been elected, and the said officers shall receive no other emolument or allowance whatever.

Compensation of executive officers.

SEC. 16. *Seal of State.* There shall be a seal of the State, which shall be kept by the Governor, and used by him, as occasion may require, and shall be called "The Great Seal of

Seal of State.

Use of.

the State of North Carolina." All grants and commissions shall be issued in the name and by the authority of the State of North Carolina, sealed with "The Great Seal of the State," and signed by the Governor, and countersigned by the Secretary of State.

Art. IV.

ARTICLE IV

Judicial
Department.

JUDICIAL DEPARTMENT

Division of
judicial powers.

SECTION 1. *Division of judicial powers.* The judicial power of the State shall be vested in a Court for the Trial of Impeachments, a Supreme Court, Superior Courts and such other courts inferior to the Superior Courts as the General Assembly may ordain and establish.

Impeachments.

SEC. 2. *Court for Trial of Impeachments.* The House of Representatives solely shall have the power of impeaching. The Court for the Trial of Impeachments shall be the Senate. A majority of the members shall be necessary to a quorum, and the judgment shall not extend beyond removal from and disqualification to hold office in this State; but the party shall be liable to indictment and punishment according to law. No person shall be convicted without the concurrence of two-thirds of the Senators present. When the Governor or Lieutenant-Governor is impeached, the Chief Justice shall preside.

Judgment in.

Supreme Court.

SEC. 3. *Supreme Court.* The Supreme Court shall consist of a Chief Justice and four Associate Justices; but the General Assembly may increase the number of Associate Justices when the work of the Court so requires. The Court shall have power to sit in divisions, when in its judgment this is necessary for the proper dispatch of business, and to make rules for the distribution of business between the divisions and for the hearing of cases by the full Court. No decision of any division shall become the judgment of the Court unless concurred in by three justices; and no case involving a construction of the Constitution of the State or of the United States shall be decided except by the Court *in banc*. All sessions of the Court shall be held in the City of Raleigh.

Sitting in
divisions.

Place of sessions.

Appellate
jurisdiction.

SEC. 4. *Jurisdiction of Supreme Court.* The Supreme Court shall have jurisdiction to review, upon appeal, any decision of the courts below, upon any matter of law or legal inference. And the jurisdiction of said court over "issues of fact" and "questions of fact" shall be the same exercised by it before the adoption of the Constitution of one thousand eight hundred and sixty-eight, and the court shall have the power to issue any remedial writs necessary to give it a general supervision and control over the proceedings of the inferior courts. The Supreme Court shall have original jurisdiction to hear claims against the State, but its decision shall be merely

Remedial writs.

Claims against
State.

recommendatory; no process in the nature of execution shall issue thereon, but they shall be reported to the next session of the General Assembly for its action.

SEC. 5. *Superior Courts.* The Superior Courts shall be the courts of general jurisdiction and there shall be one such court in each county of the State. They shall be, at all times, open for the transaction of business, except the trial of issues of fact requiring a jury. Terms of Superior Court for the trial of jury cases shall be held in each county at least twice in each year.

SEC. 6. *Judicial districts for Superior Courts.* The General Assembly shall divide the State into judicial districts, for each of which one Superior Court Judge shall be chosen; but, if the business of the Superior Court in any county shall become too great for one judge to administer, the General Assembly may provide for the election of one or more additional judges for the district in which such court is situate. Every judge of the Superior Court shall reside in the district for which he is elected, but the General Assembly may provide for the election or appointment of Special Superior Court Judges not assigned to any district, who may be designated from time to time by the Chief Justice to hold court in any district or districts within the State. The Chief Justice, when in his opinion the public interest so requires, may assign any Superior Court Judge to hold one or more terms of Superior Court in any district in lieu or in aid of the judge or judges assigned to that district. The General Assembly may divide the State into a number of judicial divisions. The judges shall preside in the courts of the different districts successively, but no judge shall hold the courts in the same district oftener than once in four years; but in case of the protracted illness of the judge assigned to preside in any district, or of any other unavoidable accident to him, by reason of which he shall be unable to preside, the Chief Justice may require any judge to hold one or more specified terms in said district, in lieu of the judge assigned to hold the courts of the said district.

SEC. 7. *Term of office and election of judges.* Justices of the Supreme Court and Judges of the Superior Courts shall be elected by the people and shall hold office for a term of eight years and until their successors are elected and qualified; but Special Superior Court Judges not assigned to any district shall be elected or appointed for such term as the General Assembly may determine, and such special Superior Court Judges shall have the same jurisdiction, power and authority in the Courts which may be held by

Superior Courts.

Minimum terms.

Judicial districts.

Additional judges.

Special judges.

Powers of
Chief Justice.Rotation of
judges.Election and
term of office
of judges.

Special judges.

Jurisdiction.

them as is now conferred upon and exercised by the regular judges of the Superior Courts of the State. Justices of the Supreme Court shall be elected by the voters of the whole State. Judges of the Superior Courts may be elected by the voters of the whole State or by the voters of their respective districts or divisions as the General Assembly may provide. The Governor shall by appointment fill all vacancies occurring from death, resignation or otherwise, until the next election to be held more than thirty days after such vacancy has arisen.

Vacancies filled
by Governor.

Judicial Council.

SEC. 8. *The Judicial Council.* The Chief Justice and Associate Justices of the Supreme Court and the Judges of the Superior Courts shall constitute a Judicial Council, which shall meet once each year at the call of the Chief Justice. Except as otherwise provided in this Constitution, the Judicial Council shall have power to make, alter and amend all rules relating to pleading, practice and procedure in the several courts of the State except in the Supreme Court, the practice and procedure of which shall be prescribed by the rules of that Court.

Duties.

Inferior Courts.

SEC. 9. *Courts inferior to the Superior Courts.* The General Assembly shall provide by general laws for the creation and jurisdiction of courts inferior to the Superior Courts with appeal therefrom to the Superior Courts; but shall pass no special or local laws with relation to such courts. Courts of special or limited jurisdiction now existing in North Carolina, including courts of justices of the peace, shall be continued until otherwise provided by the General Assembly as a result of the passage of general laws under this section.

Solicitors.

SEC. 10. *Solicitors.* A solicitor shall be elected for each judicial district, or for such other division of the State as the General Assembly may determine, by the qualified voters thereof. He shall hold office for the term of four years and shall prosecute on behalf of the State in all criminal actions in the Superior Courts, advise the officers of justice in his district and perform such other duties as may be imposed on him by law.

Term of office.

Duties.

Removal of
judges by
General Assembly.

SEC. 11. *Removal of judges of the various courts for inability.* Any Justice of the Supreme Court, or Judge of the Superior Courts, and the presiding officers of such courts inferior to the Superior Court, as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both houses of the General Assembly. The justice, judge or presiding officer against whom the General Assembly may be

about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either House of the General Assembly shall act thereon. Notice.

SEC. 12. *Fees, salaries and emoluments.* The General Assembly shall prescribe and regulate the fees, salaries and emoluments of all officers provided for in this article; but the salaries of Justices of the Supreme Court and Judges of the Superior Courts shall not be diminished except by tax levies common to others during the time for which they shall have been elected. Fees and salaries. Reduction.

ARTICLE V

REVENUE, TAXATION AND PUBLIC DEBT

SECTION 1. *State taxation.* The power of taxation shall be exercised in a just and equitable manner, and shall never be surrendered, suspended or contracted away. Taxes shall be levied only for public purposes, and every act levying a tax shall state the object to which it is to be applied. Stat. V. Revenue, taxation and public debt. Power of taxation.

SEC. 2. *Limitation on State debt.* The General Assembly shall have the power to contract debts and to pledge the faith and credit of the State for the following purposes: State debt limited. Purposes. Funding. Tax anticipation.

To fund or refund a valid existing debt;

To borrow in anticipation of the collection of taxes due and payable within the fiscal year to an amount not exceeding fifty per centum of such taxes;

To supply a casual deficit;

To suppress riots or insurrections, or to repel invasions.

For any purpose other than these enumerated, the General Assembly shall have no power to contract new debts in excess of two-thirds of the amount by which its outstanding indebtedness shall have been reduced during the next preceding biennium, unless the subject be submitted to a vote of the people of the State, and be approved by a majority of those who shall vote thereon. The General Assembly shall have no power to give or lend the credit of the State in aid of any person, association or corporation. The State shall never pay any debt incurred in the prosecution of the War Between the States, or for the emancipation of any slave, or pay any outstanding bonds issued by the so-called Reconstruction Legislatures of 1868, 1869, and 1870, or the Convention of 1868, which said bonds have been declared invalid by prior constitutions. Casual deficit. Suppression of riots. Further limitation. Submission to voters. Prohibited debts set out.

SEC. 3. *County and municipal taxation.* The General Assembly shall, by general laws, provide a uniform system of taxation for the counties, cities, towns or other municipal County and municipal taxation.

corporations; and no county, city, town or other municipal corporation shall exercise the power of taxation except in accordance with such general laws.

Supervision of
local taxation.

SEC. 4. *Supervision of taxes and finances of local governments.* The General Assembly shall, by general laws, provide appropriate regulations governing the budgets and tax levies of counties, cities, towns and other municipal corporations, and prescribe the method by which public notice of such budgets and tax levies shall be given.

Limitation on
county and municipal indebtedness.

SEC. 5. *County and municipal indebtedness limited.* No county, city, town or other municipal corporation shall contract any debt, pledge its faith or loan its credit unless by a vote of the majority of the qualified voters thereof, except for the purpose of funding or refunding a valid existing debt, or meeting appropriations made for the current fiscal year in anticipation of the collection of taxes and revenues for such year; *Provided, however,* that a county, city, town or other municipal corporation which shall have reduced the total of its bonded indebtedness within a given year may, to meet its necessary expenses and debts, issue bonds to an amount not exceeding one-half of the reduction so made, without such vote. No election shall authorize any county, city, town or other municipal corporation to contract any debt, pledge its faith or loan its credit, unless the majority of the votes cast in favor of it are at least one-fourth of the number of votes cast in such county, city, town or other municipal corporation for the office of Governor of the State at the last gubernatorial election.

Minimum number
of votes required
when question
submitted to
people.

Tax exemptions.

SEC. 6. *Exemptions.* Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable, or religious purposes. The General Assembly may also exempt, to a value not exceeding three hundred dollars, wearing apparel, household and kitchen furniture, mechanical and agricultural implements of mechanics and farmers, libraries and scientific instruments, or any other personal property.

Disbursements of
public funds.

SEC. 7. *Disbursement of public funds.* No money shall be drawn from the Treasury of the State, or of any county, city, town or other municipal corporation, but in consequence of appropriations made by law; and an accurate account of the receipts and expenditures of the public money shall be annually published.

Misuse of
sinking funds.

SEC. 8. *Use of sinking funds.* No part of any sinking fund of the State, or of any sub-division or municipality thereof, which shall have been created to retire specific

bonds or indebtedness, shall be used for any other purpose until such bonds or indebtedness shall have been paid.

ARTICLE VI

SUFFRAGE AND ELIGIBILITY TO OFFICE

SECTION 1. *Who may vote.* Every person born in the United States, and every person who has been naturalized, twenty-one years of age, and possessing the qualifications set out in this Article, and presents himself in person, shall be entitled to vote at any election by the people in the State, except as herein otherwise provided. Voting otherwise than in person by persons physically disabled or absent from the county in which they are entitled to vote may be provided by the General Assembly under properly restrictive regulations.

SEC. 2. *Qualification of voters.* The voter shall have resided in the State of North Carolina for one year, and in the precinct, ward, or other election district, in which he offers to vote, four months next preceding election: *Provided*, that removal from one precinct, ward, or other election district to another shall not operate to deprive any person of the right to vote in the precinct, ward, or other election district from which he has removed until four months after such removal. No person who has been convicted, or who has confessed his guilt in open court, of any crime the punishment of which now is, or may hereafter be, imprisonment in the State's Prison, shall be permitted to vote, unless the said person shall have been first restored to citizenship in the manner prescribed by law.

SEC. 3. *Voters to be registered.* Every person offering to vote shall be at the time a legally registered voter as prescribed by law, and every person presenting himself for registration, unless already registered as provided by the laws of North Carolina, shall be able to read and write any section of this Constitution in the English language.

SEC. 4. *Elections by the people and the General Assembly.* All elections by the people shall be by ballot, and all elections by the General Assembly shall be *viva voce*.

SEC. 5. *Eligibility to office; official oath.* Every voter in North Carolina shall be eligible to office, except as in this article disqualified; but before entering upon the duties of the office he shall take and subscribe the following oath:

"I, _____, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will

Art. VI.

Suffrage and eligibility to office.

Qualifications of voters.

Absentee voting.

Residence as qualification.

Removal from one precinct to another.

Conviction of felony.

Restoration.

Registration.

Elections by people and General Assembly.

Eligibility to office.

Oath of office.

faithfully discharge the duties of my office as _____
 So help me, God."

Disqualifications
for office.

SEC. 6. *Disqualification for office.* The following classes of persons shall be disqualified for office: *First*, all persons who shall deny the being of Almighty God; *Second*, all persons who shall have been convicted or confessed their guilt on indictment pending, and whether sentenced or not, or under judgment suspended, of any treason or felony, or of any other crime for which the punishment may be imprisonment in the penitentiary, since becoming citizens of the United States, or of corruption or malpractice in office, unless such person shall be restored to the rights of citizenship in a manner prescribed by law.

Art. VII.

ARTICLE VII

Education.

EDUCATION

Encouraged.

SECTION 1. *Education encouraged.* Religion, morality and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged.

Uniform State
system of
public schools.

SEC. 2. *Uniform State system of schools.* The General Assembly shall provide by taxation, or otherwise, for a general and uniform system of free public schools in North Carolina, wherein equal opportunities, so far as practicable, shall be provided for all the children of the State, and shall enact such laws as it may deem necessary to carry out the provisions of this article.

Minimum term
of 6 months.

SEC. 3. *Six months minimum term.* The State shall maintain a system of free public schools throughout the State for a term of at least six months in every year; and it shall be the duty of the General Assembly to provide adequate revenue for the support thereof. The General Assembly may provide for and maintain a longer school term.

Property and
funds directed
to education.

SEC. 4. *Property devoted to educational purposes.* The proceeds of all lands that have been, or hereafter may be, granted by the United States to this State, and not otherwise appropriated by this State or the United States; also all moneys, stocks, bonds, and other property belonging to the State for purposes of public education; also the net proceeds from the sale of estrays, and the clear proceeds of all penalties and forfeitures, and all fines collected in the several counties from any breach of the penal or military law of the State; also the net proceeds of all sales of the swamp lands belonging to the State and all other grants, gifts or devices that have been or may hereafter be made to the State and not otherwise appropriated by the State or by the terms

of the grant, gift, or devise shall be paid into the State Treasury and, together with so much of the revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated and used for establishing and maintaining in this State a uniform system of free public schools, and for no other use or purpose whatsoever.

SEC. 5. *State Board of Education.* The general supervision and administration of the free public school system, and of the educational funds provided for the support thereof, shall be vested in a State Board of Education, to consist of seven members. The State Superintendent of Public Instruction shall be a member of said board, and its chairman and chief executive officer. The other members of the Board shall be appointed by the Governor, subject to confirmation by the General Assembly in joint session. The first appointment under this section shall be three members for two years, and three members for four years, and thereafter all appointments shall be made for a term of four years. All appointments to fill vacancies shall be made by the Governor for the unexpired term. The board shall elect a vice-chairman who shall preside in the absence of the chairman, and also shall elect a secretary, who need not be a member of the board. A majority of the board shall constitute a quorum for the transaction of business. The per diem and expenses of the members of the board shall be provided by the General Assembly.

State Board of Education.

Membership.

Terms of members.

Vacancies.

Officers.

Quorum.

Pay of.

SEC. 6. *Powers and duties of board.* The State Board of Education shall have power to divide the State into a convenient number of school districts without regard to township or county lines; to regulate the grade, salary and qualifications of teachers; to provide for the selection and adoption of the text books to be used in the public schools; to apportion and equalize the public school funds over the State; and generally to supervise and administer the free public school system of the State and make all needful rules and regulations in relation thereto. All the powers enumerated in this Section shall be exercised in conformity with this Constitution and subject to such laws as may be enacted from time to time by the General Assembly.

Powers and duties of Board.

SEC. 7. *School attendance; separation of races.* The General Assembly is empowered to enact laws fixing the age within which pupils may attend the public schools, regulating the conditions under which they may attend, and requiring attendance unless educated by other means than in the public schools. The children of the white and colored races shall be taught in separate schools, but equal oppor-

School attendance.

Separation of races.

tunity of education shall be afforded all the children of the State regardless of race.

Higher education provided.

SEC. 8. *Higher education.* The General Assembly shall maintain a system of higher education in the State, to be comprised of the University and such other educational institutions as the General Assembly may deem wise. The General Assembly shall have power to provide for the election of trustees for the University and other educational institutions of the State, in whom, when chosen, shall be vested all the privileges, rights, franchises and endowments thereof in anywise granted to or conferred upon the trustees of said institutions; and the General Assembly may make such provisions, laws and regulations from time to time as may be necessary and expedient for the maintenance and management of said University and other institutions.

Benefits to institutions.

SEC. 9. *Benefits of State educational institutions.* The General Assembly may provide that the benefits of the University and other educational institutions of the State, as far as practicable, be extended to the youth of the State free of expense for tuition; and all property which has heretofore accrued to the State, or shall hereafter accrue, from escheats, unclaimed dividends or distributive shares of the estates of deceased persons, shall be appropriated to the use of the University.

Escheats.

Art. VIII.

ARTICLE VIII

Homesteads and exemptions.

HOMESTEADS AND EXEMPTIONS

Personal property exemption.

SEC. 1. *Exemptions of personal property.* The personal property of any resident of this State, to the value of five hundred dollars, to be selected by such resident, shall be and is hereby exempted from sale under execution or other final process of any court issued for the collection of any debt.

Homestead exemption.

SEC. 2. *Homestead.* Every homestead, and the dwellings and buildings used therewith, not exceeding in value one thousand dollars, to be selected by the owner thereof, or in lieu thereof, at the option of the owner, any lot in a city, town, or village with the dwellings and buildings used thereon, owned and occupied by any resident of this State, and not exceeding the value of one thousand dollars, shall be exempt from sale under execution or other final process obtained on any debt and may be exempt from taxation in the discretion of the General Assembly. But no property shall be exempt from payment of obligations contracted for the purchase of said premises.

SEC. 3. *Homestead exempt from debt.* The homestead, after the death of the owner thereof, shall be exempt from the payment of any debt during the minority of his children, or any of them.

Homestead exempt from debt.

SEC. 4. *Laborer's lien.* The provisions of Sections one and two of this Article shall not be construed to prevent a laborer's lien for work done and performed for the person claiming such exemption, or a mechanic's lien for work done on the premises.

Laborer's lien.

SEC. 5. *Benefit of widow.* If the owner of a homestead die, leaving a widow but no children, the same shall be exempt from the debts of her husband, and the rents and profits thereof shall inure to her benefit during her widowhood, unless she be the owner of a homestead in her own right.

Widow's homestead.

SEC. 6. *Deed for homestead.* Nothing contained in the foregoing Sections of this Article shall operate to prevent the owner of a homestead from disposing of the same by deed; but no deed made by the owner of a homestead shall be valid without the voluntary signature and assent of his wife, signified on her private examination according to law.

Conveyance of homestead by deed.

SEC. 7. *Insurance for benefit of wife and children exempt.* Insurance on the life of a citizen of this State payable to his wife or minor children shall not be subjected to the claims of his creditors, either during his lifetime or after his death.

Insurance exemption.

SEC. 8. *Property of married women secured to them.* The real and personal property of any woman in this State acquired before marriage, and all property, real and personal, to which she may, after marriage, become in any manner entitled, shall be and remain the sole and separate estate and property of such woman, and shall not be liable for any debts, obligations, or engagements of her husband.

Separate property of married women.

ARTICLE IX

Art. IX.

PUBLIC WELFARE, PENAL AND CHARITABLE INSTITUTIONS, AND PUNISHMENTS

Welfare, penal and other institutions.

SECTION 1. *State Board of Public Welfare.* Constructive promotion of the social welfare or the common good being one of the first duties of a State, the General Assembly shall make provision for a Board of Public Welfare whose duties shall be the following, and such other duties as the General Assembly may prescribe: To study and promote the welfare of childhood, especially the welfare of the underprivileged child; to study and promote the public welfare especially as

State Board of Public Welfare.

Duties prescribed.

related to such subjects as unemployment, physical infirmities, mental health, poverty, vagrancy, housing, crime, marriage and divorce, public amusement, care and treatment of prisoners and other delinquents; to recommend needed social legislation; to visit and inspect all charitable and penal institutions with such powers of supervision as the General Assembly may prescribe, and to report annually to the Governor upon their condition with suggestions for their improvement.

Welfare
institutions.

SEC. 2. *Public, charitable, reformatory or penal institutions.* Such charitable, sanitary, benevolent, reformatory or penal institutions as the claims of humanity and the public good may require shall be established and operated by the State under such organization and in such manner as the General Assembly may prescribe.

Punishment
by death.

SEC. 3. *Death Punishment.* The object of punishment being not only to satisfy justice but also to reform the offender and thus prevent crime, murder, arson, burglary, and rape, and these only, may be punishable with death, if the General Assembly shall so enact.

Institutions should
be self-supporting.

SEC. 4. *Institutions self-supporting.* It shall be steadily kept in view by the General Assembly, the State Board of Public Welfare and the governing boards of all penal and charitable institutions that such institutions should be made as nearly self-supporting as is consistent with the purposes of their creation.

Art. X.

ARTICLE X

Militia.

MILITIA

Persons liable to
militia duty.

SECTION 1. *Who are liable to militia duty.* All able-bodied male citizens of the State of North Carolina, between the ages of twenty-one and forty years, who are citizens of the United States, shall be liable to duty in the militia: *Provided*, that all persons who may be adverse to bearing arms, from religious scruples, shall be exempt therefrom.

Religious scruples.

Organizing militia.

SEC. 2. *Organization of militia.* The General Assembly shall provide for the organizing, arming, equipping, and discipline of the militia, and for their compensation when called into active service.

Exemptions.

SEC. 3. *Exemptions.* The General Assembly shall have power to make such exemptions as may be deemed necessary, and to enact laws that may be expedient for the government of the militia.

ARTICLE XI

AGRICULTURE, INDUSTRY AND MISCELLANEOUS PROVISIONS

Art. XI.

Agriculture,
industry, etc.

SECTION 1. *Agriculture, industry and natural resources; industrial relations; bank supervision.* Proper agencies of government shall be maintained at all times for promoting the agricultural and industrial development of the State. In formulating legislation, constant objects of State policy shall include the conservation of natural resources such as soils, minerals, water power and fisheries, the encouragement of proper forestry policies, the maintenance of soil fertility, the preservation of natural or scenic beauty, and the promotion of thrift and home ownership. The General Assembly shall have power to adjust the taxing system so as to encourage home ownership, the development of forestry and the conservation of all natural resources. The State shall endeavor to serve the interests of both employers and employees by encouraging the peaceful adjustment of industrial disputes. The General Assembly shall provide proper regulation for the protection of industrial workers, especially women and children, and shall also safeguard the earnings of citizens by adequate protective legislation and supervision of banks and other financial institutions or investment agencies.

Agriculture and
industry.

Natural resources.

Home-owning.

Industrial
relations.

Bank supervision.

SEC. 2. *Mechanic's lien.* The General Assembly shall provide, by proper legislation, for giving to mechanics and laborers an adequate lien on the subject-matter of their labor.

Mechanic's lien.

SEC. 3. *Seat of Government and boundaries of State.* The seat of government in this State shall be at the City of Raleigh, and the limits and boundaries of the State shall remain as they now are.

Seat of government
and State's
boundaries.

SEC. 4. *Dual office-holding forbidden.* No person who shall hold any office or place of trust or profit under the United States, or any department thereof, or under this State, or under any other state or government, shall hold or exercise any other office or place of trust or profit under the authority of this State, or be eligible to a seat in either House of the General Assembly; *Provided*, that nothing herein contained shall extend to officers in the militia, justices of the peace, school committeemen, notaries public, commissioners and trustees of public charities and institutions, or commissioners for special purposes.

Dual office-holding
prohibited.

Exceptions.

SEC. 5. *Intermarriage of whites and negroes prohibited.* All marriages between a white person and a negro, or between a white person and a person of negro descent to the third generation, inclusive, are hereby forever prohibited.

Intermarriage of
whites and blacks
forbidden.

Corporations under
general laws.

SEC. 6. *Corporations under general laws.* No corporation shall be created, nor shall its charter be extended, altered, or amended by special act, except corporations for charitable, educational, penal, or reformatory purposes that are to be and remain under the patronage and control of the State; but the General Assembly shall provide by general laws for the chartering and organization of all corporations, and for amending, extending, and forfeiture of all charters, except those above permitted by special act. All such general laws and special acts may be altered from time to time or repealed; and the General Assembly may at any time by special act repeal the charter of any corporation.

Art. XII.

ARTICLE XII

Amendments.

AMENDMENTS, EXISTING LAWS AND OFFICES

Constitutional
convention.

SECTION 1. *Constitutional Convention.* No convention of the people of this State shall ever be called by the General Assembly, unless by the concurrence of two-thirds of all of the members of each House of the General Assembly, and except the proposition, Convention or No Convention, be first submitted to the qualified voters of the whole State in a manner to be prescribed by law. And should a majority of the votes cast be in favor of said convention, it shall assemble on such day as may be prescribed by the General Assembly. A convention, when called, shall be limited to 120 delegates and such delegates shall be elected upon basis of the membership in the House of Representatives.

Submitted to
voters.

Number of
delegates.

Amendment of
Constitution.

SEC. 2. *Amendment of the Constitution.* No part of the Constitution of this State shall be altered unless a bill to alter the same shall have been agreed to by three-fifths of each House of the General Assembly. And the amendment or amendments so agreed to shall be submitted at the next general election to the qualified voters of the whole State, in such manner as may be prescribed by law. And in the event of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the Constitution of this State.

Submission
to voters.

Non-conflicting
laws remain
in force.

SEC. 3. *Laws to remain in force.* The laws of North Carolina, not repugnant to this Constitution or the Constitution and laws of the United States, shall be and remain in force until lawfully altered. The provisions of the prior Constitution and its amendments not embodied herein, shall, except as inconsistent with the provisions of this Constitution, remain in force as statutory law subject to the power of the General Assembly to repeal or modify any or all of them.

SEC. 4. *This Constitution not to vacate existing offices.* Existing offices unaffected till end of terms.
 The changes made in the prior Constitution of North Carolina by this Constitution shall not have the effect of vacating any office or term of office now filled or held by virtue of any election or appointment made under the said Constitution and the laws of the State made in pursuance thereof.

SEC. 2. That this amendment shall be submitted to the qualified voters of the State at the next general election. Amendment to be submitted to voters.

SEC. 3. That the electors favoring the adoption of this amendment shall vote a ballot on which shall be written or printed the words, "For Amendment Amending the Preamble and the Several Articles of the Constitution.", and those opposed shall vote a ballot on which shall be written or printed the words, "Against Amendment Amending the Preamble and the Several Articles of the Constitution." Ballots.

SEC. 4. That the election upon this amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and, if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify the amendment under the seal of the State to the Secretary of State, who shall enroll said amendment so certified among the permanent records in his office, and the same shall be in force, and every part thereof, from and after the date of such certification. Rules of election. Certification.

SEC. 5. That this Act shall be in force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

S.B. 398

CHAPTER 384

AN ACT TO PROMOTE PUBLIC HEALTH, SAFETY, MORALS AND GENERAL WELFARE BY PROVIDING FOR THE CONSTRUCTION AND SUPERVISION OF SAFE AND SANITARY HOUSING FOR FAMILIES OF LOW INCOME, AND FOR THE SALE OR RENTAL THEREOF ON REASONABLE TERMS; AUTHORIZING THE INCORPORATION OF LIMITED DIVIDEND HOUSING COMPANIES, AND PRESCRIBING THE POWERS, RIGHTS AND DUTIES THEREOF; CREATING A STATE BOARD OF HOUSING FOR THE PURPOSE OF ENCOURAGING, APPROVING, ASSISTING, SUPERVISING AND REGULATING SUCH ACTIVITIES, PRESCRIBING AND DEFINING THE POWERS AND DUTIES OF THE BOARD, INCLUDING SUPERVISORY AND REGULATORY POWERS OVER LIMITED DIVIDEND HOUSING COMPANIES ENGAGED IN SUCH ACTIVITIES, AUTHORIZING THE BOARD TO FIX WITHIN CERTAIN LIMITS THE RENTALS OR PURCHASE PRICE OF HOUSING ACCOMODATIONS FURNISHED BY LIMITED DIVIDEND HOUSING COMPANIES.

The General Assembly of North Carolina do enact:

State Housing Law.

SECTION 1. This act shall be known as the "State Housing Law."

Public interest demands housing for families of low income.

SEC. 2. It is hereby declared that it is necessary in the public interest to make provision for housing for families of low income, and that, the providing of such housing being now otherwise impossible, it is essential that provision be made for the investment of private and public funds at low interest rates, the acquisition at fair prices of adequate parcels of land and the construction of new housing facilities under public supervision in accord with proper standards of sanitation and safety, at a cost which will permit their rental or sale at prices which families of low income can afford to pay. Therefore, there are created and established the agencies and instrumentalities hereinafter prescribed which are declared to be the agencies and instrumentalities of the State for the purpose of attaining the ends herein recited, and their necessity in the public interest is hereby declared a matter of legislative determination.

Intent of Act to provide therefor.

State Board of Housing created; members appointed by Governor.

SEC. 3. There is hereby created a State Board of Housing of the State of North Carolina, which will consist of five (5) members, to be appointed by the Governor. Two of the five members shall be appointed for two years, and three for four

Terms of office.

years, and at the expiration of these terms their successors shall be appointed for a term of four years. All vacancies which may occur for any unexpired term shall be filled by the Governor. The members of the Board shall receive no salary, but shall be entitled to the necessary traveling and other expenses incurred in the discharge of their duties.

Expenses but no pay allowed.

SEC. 4. The members of the board shall choose from among their number a chairman and vice-chairman, and the board may appoint such other officers and employees, including a secretary, as it may require, for the performance of its duties, and shall fix and determine their qualifications, duties and salaries.

Choosing officers and employees.

SEC. 5. No housing project proposed by a limited dividend housing corporation incorporated under this act shall be undertaken, and no building or other construction shall be placed under contract or started without the approval of the board. No housing project shall be approved by the board unless:

Approval of housing projects.

(a). It shall appear practicable to rent or sell the housing accommodations to be created at prices not exceeding those prescribed by the board. No such project shall be approved in contravention of any zoning or building ordinance in effect in the locality in which designated areas are located.

Requisites for approval.

Low rental and sale prices.

Zoning.

(b). There shall be submitted to the board a financial plan in such form and with such assurances as the board may prescribe to raise the actual cost of the lands and projected improvements by subscriptions to or the sale of the stock, income debentures and mortgage bonds of such corporation. Whenever reference is made in this act to cost of projects or of buildings and improvements in projects, such cost shall include charges for financing and supervision approved by the board and carrying charges during construction required in the project including interest on borrowed and, where approved by the board, on invested capital.

Reasonable financial plan.

(c). There shall be such plans of site development and buildings as show conformity to reasonable standards of health, sanitation, safety and provisions for light and air, accompanied by proper specifications and estimates of cost. Such plans and specifications shall not in any case fall below the requirements of the health, sanitation, safety and housing laws of the State and shall meet superior requirements if prescribed by local laws and ordinances.

Sanitary site development.

(d). The corporation agrees to accept a designee of the board of housing as a member of the board of directors of said corporation.

Membership on housing corporation.

Disbursement of funds by a trustee.

(e). If required by the board, the corporation shall deposit all monies received by it as proceeds of its mortgage bonds, notes, income debentures, or stock, with a trustee which shall be a banking corporation authorized to do business in the State of North Carolina and to perform trust functions, and such trustee shall receive such monies and make payment therefrom for the acquisition of land, the construction of improvements and other items entering into cost of land improvements upon presentation of draft, check or order signed by a proper officer of the corporation, and, if required by the board, countersigned by the said board or a person designated by it for said purpose. Any funds remaining in the custody of said trustee after the completion of the said project and payment or arrangement in a manner satisfactory to the board for payment in full thereof shall be paid to the corporation.

Investigation into limited dividend housing corporations.

SEC. 6. The board shall have power to investigate into the affairs of limited dividend housing companies, incorporated under this act, and into the dealings, transactions or relationships of such companies with other persons. Any of the investigations provided for in this act may be conducted by the board or by a committee to be appointed by the board consisting of one or more members of the board. Each member of the board or a committee thereof shall have power to administer oaths, take affidavits and to make personal inspections of all places to which their duties relate. The board or a committee thereof shall have power to subpoena and require the attendance of witnesses and the production of books and papers relating to the investigations and inquiries authorized in this act, and to examine them in relation to any matter it has power to investigate, and to issue commissions for the examination of witnesses who are out of the State or unable to attend before the board or excused from attendance.

Judicial powers of Board.

Powers of Board as to study of housing conditions and approval of housing projects.

SEC. 7. The board is hereby empowered to (a) study housing conditions and needs throughout the State to determine in what areas congested and insanitary housing conditions constitute a menace to the health, safety, morals, welfare and reasonable comfort of the citizens of the State, (b) prepare programs for correcting such conditions, (c) collect and distribute information relating to housing, (d) investigate all matters affecting the cost of construction or production of dwellings, (e) study means of securing economy in the construction and arrangement of buildings, (f) recommend and approve the areas within which or adjacent to which the construction of housing projects by limited dividend housing companies may be undertaken, and (g) cooperate with

local housing officials and planning commissions or similar bodies in cities and other localities in developments of projects they at any time may have under consideration.

SEC. 8. The board may permit the consolidation of two or more approved projects or the extension or amendment of any approved project or the consolidation of any approved project with a proposed project. In any of these events, the consolidation project shall be treated as an original project and an application shall be submitted as in the case of an original project and rents may be averaged throughout the consolidated or extended project. The board may likewise permit or decline to permit any limited dividend corporation to organize and operate more than one project or to take over any project heretofore approved by the board and to operate it independently of other projects of the corporation.

Consolidation of projects.

SEC. 9. In pursuance of its power and authority to supervise and regulate the operations of limited dividend housing companies incorporated under this act the board may:

Powers of Board over housing corporations.

(a). Order any such corporation to make, at its expense, such repairs and improvements as will preserve or promote the health and safety of the occupants of buildings and structures owned or operated by such corporations.

Repair of structures.

(b). Order all such corporations to do such acts as may be necessary to comply with the provisions of the law, the rules and regulations adopted by the board or by the terms of any project approved by the board, or to refrain from doing any acts in violation thereof.

Rules and regulations.

(c). Examine all such corporations and keep informed as to their general condition, their capitalization and the manner in which their property is constructed, leased, operated or managed.

Information on corporations.

(d). Either through its members or agents duly authorized by it, enter in or upon and inspect the property, equipment, buildings, plants, offices, apparatus and devices of any such corporation, examine all books, contracts, records, documents and papers of any such corporation and by subpoena duces tecum compel the production thereof.

Inspection of property.

(e). In its discretion prescribe uniform methods and forms of keeping accounts, records and books to be observed by such companies and to prescribe by order accounts in which particular outlays and receipt shall be entered, charged or credited.

Accounting methods.

(f). Require every such corporation to file with the board an annual report setting forth such information as the board may require verified by the oath of the President and General Manager or Receiver if any thereof or by the person required

Annual reports from corporations.

Periodic reports.	to file the same. Such report shall be in the form, cover the period and be filed at the time prescribed by the board. The board may further require specific answers to questions upon which the board may desire information and may also require such corporation to file periodic reports in the form covering the period and at the time prescribed by the board.
Rules and regulations.	(g). From time to time make, amend and repeal rules and regulations for carrying into effect the provisions of this act.
Fixing of rental and purchase prices.	SEC. 10. The board shall fix the maximum rental or purchase price to be charged for the housing accommodations furnished by such corporation. Such maximum rental or purchase price shall be determined upon the basis of the actual final cost of the project so as to secure, together with all other income of the corporation, a sufficient income to meet all necessary payments to be made by said corporations, as hereinafter prescribed, and such rental or purchase price shall be subject to revision by the board from time to time. The payments to be made by such corporation shall be (a) all fixed charges, and all operating and maintenance charges and expenses which shall include taxes, assessments, insurance, amortization charges in amounts approved by the board to amortize the mortgage indebtedness in whole or in part, depreciation charges if, when and to the extent deemed necessary by the board; reserves, sinking funds and corporate expenses essential to operation and management of the project in amounts approved by the board. (b) A dividend not exceeding the maximum fixed by this act upon the stock of the corporation allotted to the project by the board. (c) Where feasible in the discretion of the board, a sinking fund in an amount to be fixed by the board for the gradual retirement of the stock, and income debentures of the corporation to the extent permitted by this act.
Method of determining.	
Limited dividends.	Letting, subletting or assignment of leases of apartments in such buildings or structures at greater rentals than prescribed by the order of the board are prohibited and all such leases will be void for all purposes.
Leases at high rentals void.	SEC. 11. (1). Reorganization of limited dividend housing companies shall be subject to the supervision and control of the board and no such reorganization shall be had without the authorization of such board.
Reorganization of limited dividend corporations.	(2). Upon all such reorganizations the amount of capitalization, including therein all stocks, income debentures and bonds and other evidence of indebtedness shall be such as is authorized by the board which in making its determination, shall not exceed the fair value of the property involved.
Powers of Board in.	

SEC. 12. Whenever the board shall be of the opinion that any such limited dividend housing company is failing or omitting, or about to fail or omit, to do anything required of it by law or by order of the board and is doing or about to do anything, or permitting anything or about to permit anything to be done, contrary to or in violation of law or of any order of the board, or which is improvident or prejudicial to the interests of the public, the lienholders or the stockholders, it may commence an action or proceeding in the Superior Court of the county in which the said company is located, in the name of the board for the purpose of having such violations or threatened violations stopped and prevented by mandatory injunction. The board shall begin such action or proceeding by a petition and complaint to the said Superior Court, alleging the violation complained of and praying for appropriate relief by way of mandatory injunction. It shall thereupon be the duty of the court to specify the time, not exceeding thirty days after service of a copy of the petition and complaint, within which the corporation complained of must answer the petition and complaint.

Injunction against corporations violating law.

In case of default in answer or after answer the court shall immediately inquire into the facts and circumstances in such manner as the court shall direct without other or formal pleadings, and without respect to any technical requirements. Such other persons or corporations as it shall seem to the court necessary or proper to join as parties in order to make its order or judgment effective, may be joined as parties. The final judgment in any such action or proceeding shall either dismiss the action or proceeding or direct that a mandatory injunction be issued as prayed for in the petition and complaint or in such modified or other form as the court may determine will afford appropriate relief.

Inquiry of Court into facts complained of.

Parties.

Final judgment.

SEC. 13. When the board shall have approved a project for the construction of housing accommodations presented to it by a limited dividend housing company, such company may undertake the acquisition of the property needed for said project. Such property may be acquired by gift, bequest, or purchase.

Acquisition of housing property after approval of project.

SEC. 14. Any number of natural persons, not less than three, a majority of whom are citizens of the United States, may become a corporation by subscribing, acknowledging and filing in the office of the Secretary of State articles of incorporation, hereinafter called "articles," setting forth the information required by the general corporation act of the State, except as herein modified or changed.

Articles of incorporation.

(a). The purposes for which a limited dividend housing company is to be formed shall be as follows: To acquire, construct, maintain and operate housing projects when author-

Purposes.

Stock.

ized by and subject to the supervision of the board of housing.

(b). The shares of which the capital shall consist shall have a par value.

Agreement to be subject to supervision of Board.

(c). Articles of incorporation shall contain a declaration that the corporation has been organized to serve a public purpose and that it shall remain at all times subject to the supervision and control of the board or of other appropriate State authority; that all real estate acquired by it and all structures erected by it shall be deemed to be acquired for the purpose of promoting the public health and safety and subject to the provisions of the State Housing Law and that the stockholders of this corporation shall be deemed, when they subscribe to and receive the stock thereof, to have agreed that they shall at no time receive or accept from the company, in repayment of their investment in its stock, any sums in excess of the par value of the stock, together with cumulative dividends at the rate of six per centum per annum, and that any surplus in excess of such amount if said company shall be dissolved shall revert to the State of North Carolina.

Dividends limited to 6%; excess to State.

General corporation laws applicable.

(d). The provisions of the general corporation act, as hereafter from time to time amended, shall apply to limited dividend housing companies, except where such provisions are in conflict therewith.

Further limitation on dividends.

SEC. 15. No stockholder in any company formed hereunder shall receive any dividend, or other distribution based on stock ownership, in any one year in excess of six per centum per annum except that when in any preceding year dividends in the amount prescribed in the articles of incorporation shall not have been paid on the said stock, the stockholders may be paid such deficiency without interest out of any surplus earned in any succeeding years.

Limit on stocks and bonds.

SEC. 16. No limited dividend housing company incorporated under this act shall issue stock, bonds or income debentures, except for money, services or property actually received for the use and lawful purpose of the corporation. No stock, bonds or income debentures shall be issued for property or services except upon a valuation approved by the board of housing and such valuation shall be used in computing actual or estimated cost.

Income debenture certificates.

SEC. 17. The articles of incorporation may authorize the issuance of income debenture certificates bearing no greater interest than six per centum per annum. After the incorporation of a limited dividend housing company, the directors thereof may, with the consent of two-thirds of the holders of any preferred stock that may be issued and outstanding, offer to the stockholders of the company the privilege of exchanging their preferred and common stock in such quantities and at

such times as may be approved by the board of housing for such income debenture certificates, whose face value shall not exceed the par value of the stock exchanges therefor.

SEC. 18. No limited dividend housing company incorporated shall under this act:

(1). Acquire any real property or interest therein unless it shall first have obtained from the board a certificate that such acquisition is necessary or convenient for the public purpose defined in this act.

Powers of corporations limited.

Permission to acquire realty.

(2). Sell, transfer, assign or lease any real property without first having obtained the consent of the board: *Provided, however,* that leases conforming to the regulations and rules of the board and for actual occupancy by the lessees may be made without the consent of the board. Any conveyance, incumbrance, lease or sub-lease made in violation of the provisions of this section and any transfer or assignment thereof shall be void.

Approval of sales or leases.

(3). Pay interest returns on its mortgage indebtedness and its income debenture certificates at a higher rate than six per centum per annum.

Maximum interest on debts set at 6%.

(4). Issue its stock, debentures and bonds covering any project undertaken by it in an amount greater in the aggregate than the total actual final cost of such project, including the lands, improvements, charges for financing and supervision approved by the board and interest and other carrying charges during construction.

Limit on aggregate debts.

(5). Mortgage any real property without first having obtained the consent of the board.

Permission to mortgage property.

(6). Issue any securities or evidences of indebtedness without first having obtained the approval of the board.

And to issue evidences of debts.

(7). Use any building erected or acquired by it for other than housing purposes, except that when permitted by law the story of the building above the cellar or basement and the space below such story may be used for stores, commercial, coöperative or community purposes, and when permitted by law the roof may be used for coöperative or community purposes.

Use of property for other than housing purposes prohibited.

(8). Charge or accept any rental, purchase price or other charge in excess of the amounts prescribed by the board.

Limit on rental or purchase prices.

(9). Enter into contracts for the construction of housing projects, or for the payments of salaries to officers or employees except subject to the inspection and revision of the board and under such regulations as the board from time to time may prescribe.

Contracts and disbursements must be approved.

(10). Voluntarily dissolve without first having obtained the consent of the board.

Voluntary dissolution.

Guaranties.

(11). Make any guaranty without the approval of the board.

Loans and security therefor regulated.

SEC. 19. Any company formed under this act may, subject to the approval of the board, borrow funds and secure the repayment thereof by bonds and mortgage or by an issue of bonds under trust indenture. The bonds so issued and secured and the mortgage or trust indentures relating thereto may create a first or senior lien and a second or junior lien upon the real property embraced in any project. Such bonds and mortgages may contain such other clauses and provisions as shall be approved by the board, including the right to assignment of rents and entry into possession in case of default; but the operation of the housing projects in the event of such entry by mortgagee or receiver shall be subject to the regulations of the board under this act. Provisions for the amortization of the bonded indebtedness of companies formed under this act shall be subject to the approval of the board.

Amortization.

Earnings transferred to surplus.

SEC. 20. The amount of net earnings transferable to surplus in any year after making or providing for the payments specified in subdivisions (a), (b) and (c) of Section 10 of this act shall be subject to the approval of the board. The amount of such surplus shall not exceed fifteen per centum of the outstanding capital stock and income debentures of the corporation, but the surplus so limited shall not be deemed to include any increase in assets due to the reduction of mortgage or amortization or similar payments. On dissolution of any limited dividend housing company, the stockholders and income debenture certificate holders shall in no event receive more than the par value of their stock and debentures plus accumulated, accrued and unpaid dividends of interest, less any payment or distributions theretofore made other than by dividends provided in Section 15, and any remaining surplus or other undistributed earnings shall be paid into the general fund of the State of North Carolina, or shall be disposed of in such other manner as the board may direct and the then Governor may approve.

Limit on.

Disbursement of funds on dissolution.

Surplus to State.

Annual surpluses applied to rent reductions.

SEC. 21. If in any calendar or fiscal year the gross receipts of any company formed hereunder should exceed the payments or charges specified in Section 10, the sums necessary to pay dividends, interest accrued or unpaid on any stock or income debentures, and the authorized transfer to surplus, the balance shall, unless the board of directors with the approval of the board of housing shall deem such balance too small for the purposes, be applied to the reduction of rentals.

Board as defendant in foreclosure actions.

SEC. 22. (1). In any foreclosure action the board shall be made a party defendant; and such board shall take all steps in such action necessary to protect the interest of the

public therein, and no costs shall be awarded against the board. Foreclosure shall not be decreed unless the court to which application therefor is made shall be satisfied that the interests of the lien-holder or holders cannot be adequately secured or safeguarded except by the sale of the property. In any such proceeding, the court shall be authorized to make an order increasing the rental to be charged for the housing accommodations in the project involved in such foreclosure, or appoint a receiver of the property or grant such other and further relief as may be reasonable and proper. In the event of a foreclosure sale or other judicial sale, the property shall, except as provided in the next succeeding paragraph of this section, be sold to a limited dividend housing corporation organized under this act, *provided* such corporation shall bid and pay a price for the property sufficient to pay court costs and all liens on the property with interest. Otherwise the property shall be sold free of all restrictions imposed by this act.

Power of Court
in such actions.

Sale to another
housing
corporation.

(2). Notwithstanding the foregoing provisions of this section, wherever it shall appear that a corporation, subject to the supervision either of the State Insurance Department or State Banking Department, or the Federal government or any agency or department of the Federal government, shall have loaned on a mortgage which is a lien upon any such property such corporation shall have all the remedies available to a mortgagee under the laws of the State of North Carolina, free from any restrictions contained in this section, except that the board shall be made a party defendant and that such board shall take all steps necessary to protect the interests of the public and no costs shall be awarded against it.

Rights of
mortgagee.

SEC. 23. Before any limited dividend housing corporation incorporated under this act shall purchase the property of any other limited dividend housing corporation, it shall file an application with the board in the manner hereinbefore provided as for a new project and shall obtain the consent of the board to the purchase and agree to be bound by the provisions of this act, and the board shall not give its consent unless it is shown to the satisfaction of the board that the project is one that can be successfully operated according to the provisions of this act.

Application to,
and approval of,
Board as to
transfer of
housing property.

SEC. 24. In the event of a judgment against a limited dividend housing corporation in any action not pertaining to the collection of a mortgage indebtedness, there shall be no sale of any of the real property of such corporation except upon sixty days' written notice to the board. Upon receipt of such notice the board shall take such steps as in its judgment may be necessary to protect the rights of all parties.

Notice to Board
before execution
on judgments.

Fees of Board
for examination
chargeable against
housing
corporation.

SEC. 25. The board may charge and collect for a limited dividend housing corporation, incorporated under this act, reasonable fees in accordance with rates to be established by the rules of the board for the examination of plans and specifications and the supervision of construction in an amount not to exceed one-half of one per cent of the cost of the project; for the holding of a public hearing upon application of a housing corporation an amount sufficient to meet the reasonable cost of advertising the notice thereof and of the transcript of testimony taken thereat; for any examination or investigation made upon application of a housing corporation and for any act done by the board, or any of its employees, in performance of their duties under this act an amount reasonably calculated to meet the expense of the board incurred in connection therewith. *In no event shall any part of the expenses of the board ever be paid out of the State treasury.* The board may authorize a housing corporation to include such fees as part of the cost of a project, or as part of the charges specified in section 10 of this act pursuant to rules to be established by the board.

No expense
against State.

Constitutional
parts of Act
upheld.

SEC. 26. The provisions of this act shall be severable and if any of its provisions shall be held to be unconstitutional the decision so holding shall not be construed to affect the validity of any of the remaining provisions of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included therein.

Limit of existence
of housing
corporations.

SEC. 27. The corporate existence of any corporation authorized hereunder shall not extend beyond twenty-five years from the date of incorporation, and promptly upon such termination the corporation shall be liquidated and its assets distributed as provided herein, unless the incorporation Board, by approval of the State Board of Housing, should grant an extension for an additional period of time.

Extensions.

Conflicting laws
repealed.

SEC. 28. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 29. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

S.B. 548

CHAPTER 385

AN ACT TO INCORPORATE THE NORTH CAROLINA
STATE THRIFT SOCIETY.*The General Assembly of North Carolina do enact:*

SECTION 1. That in order the better to provide for the education of the school children of the State in the principles and practice of thrift and saving and in order to aid them in making better provision for their future advanced education, there is hereby created under the patronage and control of the State a non-stock corporation to be known as the North Carolina State Thrift Society.

N. C. State
Thrift Society
incorporated.

Purpose.

SEC. 2. The charter of the Society shall be perpetual.

Charter perpetual.

SEC. 3. The membership of the Society shall be identical with the membership of the Governing Board, which shall consist of sixteen Directors. The State Treasurer, the Superintendent of Public Instruction, the President of the North Carolina Bankers Association and the President of the University of North Carolina shall throughout their terms of office be ex officio members of the Board. The remaining twelve members of the Board shall be appointed by the Governor for successive terms of four years each, and shall be equally divided between the business and financial and the educational interests of the State, six members to each of the named groups, *provided* that at least four of those representing business must be experienced bankers.

Membership and
directors.Ex officio
members.Appointment by
Governor.

SEC. 4. In the event of a vacancy occurring before the expiration of the terms of office of any Director, the Board by a majority vote of its full membership, including ex officio members, shall have power to elect persons to fill out the unexpired terms.

Vacancies.

SEC. 5. The State Treasurer shall be the Treasurer and depository of the funds of the Society. The other officers of the Society shall be elected by the Board, and shall include a President, Cashier, Secretary and Auditor.

Officers of Society.

SEC. 6. The Society shall have power and authority to purchase, lease and otherwise acquire such real and personal property as may be deemed useful to the prosecution of the objects for which it is created. It may sell and dispose of the same and may hold or may sell and convey such property also as may be taken in whole or partial satisfaction of any debt due to it. It may also receive gifts of money and property to be applied to its corporate purposes.

Powers of
purchase and
sale.

Gifts.

SEC. 7. The Society may receive deposits of the funds of children and others attending any of the public schools or colleges of North Carolina, as provided in Chapter 481

Deposits of
school children.

- Repayment. of the Public Laws of North Carolina in 1933, entitled "An act to provide for instruction in thrift and saving in the public schools of the State," and subject to repayment on terms established by the Board, *provided* that no individual account may exceed \$1,000.
- Depositories. SEC. 8. The funds in the Treasurer's hands may be deposited by him to his credit as State Treasurer and Treasurer of the Society in banks upon like terms and secured in like manner as other State deposits. The interest accruing and paid on such deposits shall be added to the funds of the Society.
- Exemption from taxation. SEC. 9. Neither deposits in the Society nor its property investments and assets shall at any time be subject to taxation by the State of North Carolina or any of its sub-divisions, except that gift, inheritance or estate taxes may be levied on the transfer of private deposits in the Society.
- Loan of funds to college students. SEC. 10. The Society, for the purpose of aiding deserving students to obtain advanced education, shall have power to loan its funds, and those which it has received on deposit, for not more than one year at a time to students, residents of North Carolina, registered in any institution of higher learning in the State, on the note of the borrower to the Society, with two co-makers as sureties who are certified by a Clerk of the Superior Court and Register of Deeds, to be each worth the amount of the note above homestead exemption and encumbrances, and whose signatures are acknowledged before a notary public. The making of student loans shall be subject to such additional rules as the Board may prescribe.
- Sureties. SEC. 11. The funds of the Society where not required for student loans may at the discretion of the Board be invested in obligations of the United States Government or of the State of North Carolina.
- Investments. SEC. 12. *Provided* that no expense of any nature nor liability of any kind shall rest on the State of North Carolina by reason of this act.
- No expense to State. SEC. 13. This act shall be in effect from and after the date of its ratification.
- Ratified this the 8th day of May, A. D. 1933.

H.B. 1221

CHAPTER 386

AN ACT TO EXTEND THE PERIOD FOR COMMENCEMENT OF ACTIONS ON CERTAIN EVIDENCES OF INDEBTEDNESS OF CARTERET COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. The Statute of Limitations prescribed in article five of chapter twelve, Consolidated Statutes of nineteen hundred and nineteen, shall not apply to the holder or holders of vouchers, script or other evidence of indebtedness heretofore issued by Carteret County and Haywood County in favor of teachers or other employees in the public schools of the said county; but the holder and/or holders of such vouchers, script or other evidence of indebtedness shall have five years from date of ratification of this act in which to commence actions for enforcement of payment of such indebtedness; and by further amending Chapter 12, Article 5, Consolidated Statutes, section 442, sub-section two, by adding the following: "This sub-section shall not apply to Haywood County."

C. S. 442, amended, as to statute of limitations on vouchers and script issued by Carteret and Haywood Counties.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

H.B. 1367

CHAPTER 387

AN ACT TO REPEAL CERTAIN PROVISIONS OF SECTION 1681 OF THE CONSOLIDATED STATUTES, RELATING TO COMPENSATION FOR DAMAGES DONE BY DOGS IN COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and eighty-one of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following:

C. S. 1681, amended.

"That all that portion of the above section following the word 'collected' in line three shall not apply to Columbus County."

Damage done by dogs in Columbus County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

H.B. 1403

CHAPTER 388

AN ACT TO AMEND THE TAX FORECLOSURE ACT OF 1933, KNOWN AS HOUSE BILL NO. 158, TO EXEMPT FROM ITS PROVISIONS ALAMANCE COUNTY AND THE MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

H. B. No. 158,
Public Laws 1933,
amended, exempt-
ing Alamance
County and its
municipalities
from Tax
Foreclosure Act.

SECTION 1. That none of the provisions of the Tax Foreclosure Act of nineteen hundred and thirty-three, ratified March thirteenth, nineteen hundred and thirty-three, and known as House Bill Number one hundred and fifty-eight, and none of the provisions of express amendments thereof shall apply to Alamance County nor to any municipality therein, and all laws and parts of laws repealed expressly or impliedly by said act and not in conflict with the provisions of other heretofore ratified acts of the General Assembly of nineteen hundred and thirty-three applicable to said Alamance County or to any municipality therein, or both, are hereby re-enacted and made applicable to said Alamance County and each municipality therein.

Old laws
applicable.

Foreclosure pro-
ceedings delayed.

SEC. 2. That so far as the provisions of such laws and parts of laws hereby re-enacted relate to taxes levied in the year nineteen hundred and thirty-two, all actions and proceedings required by such provisions to be taken in the months of May, June and July, in the year nineteen hundred and thirty-three, may be taken in the months of June, July and August, respectively, in the year nineteen hundred and thirty-three.

Time of foreclosing
tax certificates
extended.

SEC. 3. That actions to foreclose certificates held by bona fide purchasers thereof other than the County or municipality making the sales and evidencing sales heretofore made for taxes or for special assessments on real property located in said Alamance County and in any municipality therein may be brought at any time not earlier than sixteen months from the date of such sale and not later than April first, nineteen hundred and thirty-four.

Conflicting laws
repealed.

SEC. 4. That all laws and parts of laws in conflict with this act shall be and are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

H.B. 1464

CHAPTER 389

AN ACT TO AMEND SENATE BILL 180, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED ON THE TWENTY-SEVENTH DAY OF MARCH, 1933, RELATIVE TO NASH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section nine of Senate Bill one hundred and eighty, ratified March the twenty-seventh, one thousand nine hundred and thirty-three, be and the same is hereby amended, applicable to Nash County, to read as follows:

S. B. No. 180,
Public Laws 1933,
Tax Relief Act,
amended.

"Sec. 9. The governing authorities of the counties, municipalities or other subdivisions holding any claim for delinquent taxes upon lands for any of the years 1927, 1928, 1929, 1930, and/or 1931, are hereby authorized and directed to accept from any person or persons owning any interest in or holding any lien upon lands the principal amount of the taxes, without interest and penalties, in cash, if paid before January first, one thousand nine hundred and thirty-four, or upon the installment plan provided for in section one of this act: *Provided*, that the maker of any installment note may anticipate the payment thereof in whole or in part by paying the same in cash before the installment is due: *Provided, further*, that as a condition precedent to this settlement the several agencies of government are authorized and empowered in their discretion to require the payment of the nineteen hundred and thirty-two taxes on or before April first, nineteen hundred and thirty-four, by resolution duly passed by the governmental agencies."

Remission of
interest and
penalties on
delinquent taxes
in Nash County.

Installment notes.

SEC. 1½. *Provided, however*, that the penalty on 1932 taxes for the months of February, March, April and May, 1933, be and they are hereby abolished.

Certain 1932
penalties abolished.

SEC. 2. That section fourteen of said act be amended by striking out between the word "Surry" and the word "Moore" in line six thereof, the word "Nash."

SEC. 3. That this act shall apply to Nash County only.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

H.B. 1493

CHAPTER 390

AN ACT TO AMEND ARTICLE 3, SECTION 2365 OF THE CONSOLIDATED STATUTES, RELATIVE TO REMOVAL OF TENANTS IN CERTAIN CASES. (APPLICABLE TO JOHNSTON COUNTY ONLY.)

The General Assembly of North Carolina do enact:

C. S. 2365,
amended, as to
removal of
tenants by
landlords in
Johnston County.
Settlement.

SECTION 1. That article three, section two thousand three hundred sixty-five of the Consolidated Statutes, be and the same is hereby amended by adding after the word "cases" in line six of said section the following: "*Provided*, the landlord shall pay said tenant or lessee all just set-offs and counter-claims before execution shall be issued."

SEC. 2. That this act shall apply only to Johnston County.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

H.B. 1559

CHAPTER 391

AN ACT TO AMEND SENATE BILL 180, OF THE SESSION OF 1933, ENTITLED "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED MARCH 27, 1933, SO AS TO INCLUDE UNION COUNTY IN SECTION 14 THEREOF.

The General Assembly of North Carolina do enact:

S. B. No. 180,
Public Laws 1933,
Tax Relief Act,
amended, as to
Union County.

SECTION 1. That section fourteen of Senate Bill one hundred eighty, ratified on the twenty-seventh day of March, one thousand nine hundred thirty-three, be and the same is hereby amended by adding the word "Union" after the word "New Hanover" in the last line of said section fourteen.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

S.B. 490

CHAPTER 392

AN ACT TO CREATE A BUILDING CODE COUNCIL FOR
NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. This law shall be known and may be cited as the North Carolina Building Code. N. C. Building Code.

SEC. 2. It is the purpose of this Act to protect life, health, and property and all its provisions shall be construed liberally to that end. Purpose of Act.

SEC. 3. The administration of such reasonable rules and regulations which may be hereafter adopted by the Building Code Council which is herein provided for shall be enforced by the Insurance Commissioner or his deputy or deputies in coöperation with local officials in accordance with the Consolidated Statutes of North Carolina, sections 2738 to 2745, inclusive. Administration by Insurance Commissioner.

City ordinances may go more into detail if desired, or may contain more stringent requirements, *provided* the same do not conflict with the rules and regulations hereafter adopted by the said Building Code Council.

SEC. 4. There is hereby created a Building Code Council which shall consist of the following members registered in accordance with the laws of North Carolina where registration laws apply: One Architect, one General Contractor, one Structural Engineer, one Plumbing and Heating Contractor, and one Representative of Organized Labor. Members of the Building Code Council shall be appointed or removed by the Governor. The terms of office shall be as follows: One Architect five years, one General Contractor four years, one Structural Engineer three years, one Plumbing and Heating Contractor two years and one Representative of Organized Labor one year. Vacancies caused by expiration of term of office shall be filled by the Governor and appointments made for a period of five years. Vacancies caused by resignation or otherwise shall be filled by the Governor for the unexpired term of the person leaving office. Building Code Council created.

Membership.

Appointment by Governor.

Terms of office.

Vacancies.

Within thirty days after the passage and publication of this Act, the Building Code Council shall meet and organize and shall have power to elect its own officers, to fix the times and places for its meetings, to adopt necessary rules of procedure, and to adopt all other rules and regulations not inconsistent herewith which may be necessary for the proper discharge of its duties and it shall keep an accurate record of all its proceedings. Organization of Council.

Rules and regulations.

Appeals to
Council.

SEC. 5. An appeal from the decision of the Insurance Commissioner upon any matter affecting the Building Code may be taken to the Building Code Council as hereinafter provided.

Pay of members.

SEC. 6. The members of the Building Code Council may each receive five dollars per day as compensation for the time given in the performance of his duty and may be reimbursed for compensation and actual traveling expenses from funds of the organization which he represents.

Application for
review by Council
of findings
by Insurance
Commissioner.

When the Insurance Commissioner shall reject or refuse to approve the mode or manner of construction proposed to be followed, or materials to be used in the erection or alteration of any building or structure, or when it is claimed that the provisions of this code do not apply, or that an equally good or more desirable form of construction can be employed in any specific case, the owner of such building or structure, or his duly authorized agent, may demand that the decision of the Insurance Commissioner be reviewed by the Chairman and two or more members of the Building Code Council who are qualified to render a fair and impartial decision where the amount in question shall exceed the sum of \$1,000.00. The members best qualified in the opinion of the Chairman shall be selected to review the decision of the Insurance Commissioner.

Review merely
advisory.

After a review of the decision of the Insurance Commissioner the Chairman shall forward the findings and recommendations to the Insurance Commissioner immediately. It is understood that the Building Code Council shall serve in an advisory capacity only and that the final decision and responsibility for such decision shall rest upon the Insurance Commissioner: *Provided*, nothing in this Act shall prohibit the owner his right of appeal to the Superior Courts.

Final decision
with Insurance
Commissioner.

Appeal to Courts.

Recommendations
of Council.

It shall be the duty of the Council not only to make recommendations to the Insurance Commissioner relative to the proper construction of the pertinent provisions of the Building Code but it shall also recommend that he shall allow materials and methods of construction other than those required by the Building Code to be used, when in its opinion such other material and methods of construction are as good as those required by the Code, and for this purpose the requirements of the Building Code as to such matters shall be considered simply as a standard to which construction shall conform.

Standard of
construction.

Violation of Act
subjects offender
to fine.

SEC. 7. If any employer, owner or other person shall violate any of the provisions of this Act, or shall do any act prohibited herein, or shall fail to perform any duty lawfully enjoined within the time prescribed by the Insurance Commissioner or his deputy or shall fail, neglect, or refuse, to obey any lawful order given or made by the Insurance Commissioner, for each such violation, failure, or refusal, such em-

ployer, owner or other person upon conviction thereof shall be fined in any sum not less than ten dollars (\$10.00), nor more than fifty dollars (\$50.00) for each offense. Each seven days neglect shall constitute a separate and distinct offense.

SEC. 8. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 9. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1459

CHAPTER 393

AN ACT TO AMEND SENATE BILL NUMBER 313, WHICH IS "AN ACT RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES," RATIFIED MARCH 20TH, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill three hundred thirteen, ratified March twentieth, one thousand nine hundred thirty-three, be amended so as to exempt Harnett County, Johnston County, Polk County, Moore County, and Wilson County from the provisions of said bill.

S. B. 313, Public Laws 1933, amended, exempting certain counties.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1480

CHAPTER 394

AN ACT SUPPLEMENTAL TO SENATE BILL 525 AND FIXING THE PERIOD FOR WHICH LICENSE BY COUNTIES AND MUNICIPALITIES TO SELL BEER SHALL EXPIRE.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill 525, an act to provide for and regulate the manufacture, transportation and sale of certain beverages, ratified on the 28th day of April, nineteen hundred and thirty-three, be amended by inserting between Sections 14 and 15 a new section to be numbered 14½ as follows:

S. B. No. 525, Public Laws 1933, Beverage Control Act, amended, as to expiration of licenses.

"All licenses issued by counties and municipalities under this act shall be for the current year, and shall expire on the next succeeding thirtieth day of April."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1523

CHAPTER 395

AN ACT TO REPEAL SENATE BILL 367, RATIFIED APRIL 5, 1933, AND SENATE BILL 525, RATIFIED APRIL 28, 1933, TO PROHIBIT THE SALE OF BEER IN THE VILLAGE OF MACON, WARREN COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

S. B. Nos. 367 and 525, Public Laws 1933, amended, prohibiting sale of beer in Macon.

SECTION 1. That Senate Bill No. 367, ratified April 5, 1933, and Senate Bill No. 525, ratified April 28, 1933, legalizing the sale of beer in North Carolina, are hereby repealed as the same apply to the village of Macon, Warren County, North Carolina.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1517

CHAPTER 396

AN ACT TO PROHIBIT THE SALE OF BEVERAGES WITHIN THE CORPORATE LIMITS OF MONTREAT, MARS HILL AND THE ASSOCIATION GROUNDS OF THE BAPTIST ASSEMBLY AT RIDGE CREST, IN BUNCOMBE COUNTY.

The General Assembly of North Carolina do enact:

S. B. No. 525, Public Laws 1933, Beverage Control Act, amended, prohibiting sale of beer in certain places.

SECTION 1. That it shall be unlawful to issue any license for the sale, or to sell any of the beverages defined in the Substitute for Senate Bill number 525 passed and ratified on the 28th day of April, one thousand nine hundred thirty-three, within the corporate limits of the towns of Montreat in Buncombe County, Mars Hill in Madison County and within the boundaries of the grounds of the Baptist Assembly at Ridge Crest in Buncombe County.

As to Weaverville.

SEC. 2. The governing body of the Town of Weaverville, in Buncombe County, is authorized to restrict or prohibit within the corporate limits of said town the sale of beverages having more than one-half of one per cent of alcoholic content; and to promulgate regulations and ordinances governing the sale of such beverages, and to prescribe penalties for the violation thereof.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1544

CHAPTER 397

AN ACT TO AMEND HOUSE BILL 158, SAME BEING "AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," SO AS TO EXEMPT FROM ITS PROVISIONS GASTON AND DAVIDSON COUNTIES AND THE MUNICIPALITIES THEREIN, RATIFIED MARCH 13, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That none of the provisions of House Bill number one hundred fifty-eight, ratified March thirteenth, one thousand nine hundred thirty-three, known as the Tax Foreclosure Act of one thousand nine hundred thirty-three, shall apply to Gaston, Rowan, Burke, Durham, Caldwell, Alexander, Cumberland, Orange and Davidson Counties nor to any municipality therein, and all laws and parts of laws in force on January first, one thousand nine hundred thirty-three, which were repealed expressly or impliedly by said act are hereby re-enacted and made applicable to said Gaston, Rowan, Burke, Durham, Caldwell, Alexander, Cumberland, Orange and Davidson Counties and each municipality therein.

H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended,
exempting certain
counties.

SEC. 2. That so far as the provisions of such laws in force on January first, one thousand nine hundred thirty-three, relate to taxes levied in the year one thousand nine hundred thirty-two, all actions and proceedings required by such provisions to be taken in the months of May, June and July, in the year one thousand nine hundred thirty-three, may be taken in the months of June, July and August, respectively, in the year one thousand nine hundred thirty-three.

Older laws
re-enacted.

SEC. 3. That actions to foreclose certificates evidencing sales made in the year one thousand nine hundred thirty-one and prior years for taxes or for special assessments on real property located in said Gaston and Davidson Counties and in any municipality therein may be brought at any time not later than March first, one thousand nine hundred thirty-four.

Tax sales
postponed.

Tax foreclosures
also postponed.

SEC. 4. That all laws and parts of laws in conflict with this act be and the same are hereby repealed.

Conflicting laws
repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

S.B. 654

CHAPTER 398

AN ACT TO PROHIBIT THE SALE OF BEVERAGES WITHIN TWO (2) MILES OF THE ADMINISTRATIVE BUILDING OF CAMPBELL COLLEGE, TOWN OF BUIE'S CREEK, NEILL'S CREEK TOWNSHIP IN HARNETT COUNTY.

The General Assembly of North Carolina do enact:

S. B. No. 525,
Public Laws 1933,
Beverage Control
Act, amended,
prohibiting sale
of beer near
Campbell College.

SECTION 1. That it shall be unlawful to issue any license for the sale, or to sell any of the beverages defined in the Substitute for Senate Bill 525, passed and ratified on the 28th day of April, 1933, within one mile of the Administrative Building of Campbell College, Town of Buie's Creek, Neill's Creek Township, in Harnett County.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1555

CHAPTER 399

AN ACT TO AMEND SENATE BILL NO. 180 PUBLIC LAWS OF 1933 RELATING TO REFUND OF TAX SALES CERTIFICATES.

The General Assembly of North Carolina do enact:

S. B. No. 180,
Public Laws 1933,
Tax Relief Act,
amended, as to
McDowell County.

SECTION 1. That Section 7 of Senate Bill No. 180 of the Public Laws of 1933, ratified on the 27th day of March, 1933, entitled "An Act to allow the Counties, Municipalities and other governing agencies to refund tax sales certificates," be and the same is hereby amended by striking out the word "and" appearing in line eight and inserting between the words "Pamlico" and "Richmond" a comma, and adding after the word "Richmond" and before the word "Counties" the words "and McDowell."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 968

CHAPTER 400

AN ACT TO PROVIDE FOR COMPETITIVE BIDDING FOR CONSTRUCTION OR REPAIR WORK OR FOR THE PURCHASE OF APPARATUS, SUPPLIES, MATERIALS OR EQUIPMENT BY THE STATE OF NORTH CAROLINA OR THE SUB-DIVISIONS THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That no construction or repair work, or purchase of apparatus, supplies, materials, or equipment requiring the expenditure of public money, the estimated cost of which equals or exceeds one thousand (\$1,000.00) dollars, except in cases of special emergency involving the health and safety of the people or their property, *Provided* that nothing in this section shall operate so as to require any public agency to enter into a contract that will prevent the use of unemployment relief labor paid for in whole or in part by appropriations or funds furnished by the State or Federal government, shall be performed or contract awarded by any board or governing body of the State or sub-divisions thereof, unless proposals shall have been invited by advertisement at least one week before the time specified for opening of said proposals in a newspaper having circulation in the State of North Carolina. Such advertisement shall state the time and place where plans and specifications of proposed work or complete description of apparatus, supplies, materials or equipment may be had, and the time and place for opening the proposals, and shall reserve to said board or governing body the right to reject any or all such proposals. Proposals shall not be rejected for the purpose of evading the provisions of this act and no board or governing body of the State or sub-division thereof shall assume responsibility for construction or purchase contracts or guarantee the payments of labor or materials therefor. All proposals shall be opened in public and shall be recorded on the minutes of the board or governing body and the award shall be made to the lowest responsible bidder, taking into consideration quality and the time specified in the proposals for the performance of the contract. Each proposal shall be accompanied with a deposit to the board or governing body of cash or a certified check on some bank or trust company authorized to do business under the laws of the State of North Carolina in an amount equal to not less than two per centum of the proposal; said deposit to be retained in the event of failure to execute the contract within ten days after the award, or to give satisfactory security as re-

Competitive bids required before letting public construction contracts.

Unemployed relief labor work excepted.

Advertisement for bids.

Proposals opened in public.

Deposit required.

Contracts in writing.

Surety bond.

Allowance for convict labor must be specified.

No evasion permitted.

Highway and Prison Departments excepted.

Conflicting laws repealed.

quired herein. All contracts required herein shall be executed in writing, and where the amount involved is one thousand (\$1,000.00) dollars or more, the board or governing body shall require the person, firm or corporation to whom the award of contract is made to furnish bond in some surety company authorized to do business in the State, or require a deposit of money, certified check or government securities for the full amount of said contract for the faithful performance of the terms of said contract; and no such contract shall be altered except by written agreement of the contractor, the sureties on his bond and the board or governing body. Such surety bond or securities required herein shall be deposited with the treasurer of the branch of the government for which the work is to be performed until the contract has been carried out in all respects.

SEC. 2. In cases where the board or governing body may furnish convict or other labor to the contractor, manufacturer or others entering into contracts for the performance of construction work, installation of apparatus, supplies, materials or equipment, the specifications covering such projects shall carry full information as to what wages shall be paid for such labor or the amount of allowance for same.

SEC. 3. That no bill or contract shall be divided for the purpose of evading the provisions of this act.

SEC. 3-A. That this act shall not apply to the State Highway and Prison Department of the State of North Carolina.

SEC. 4. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

S.B. 121

CHAPTER 401

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS 1929, THE SAME BEING KNOWN AS "THE WORKMEN'S COMPENSATION ACT" SO AS TO PROVIDE THAT EMPLOYERS AND EMPLOYEES OF ELECTRIC STREET RAILROADS MAY COME UNDER THE PROVISIONS THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred twenty, Public Laws of one thousand nine hundred twenty-nine, be and is hereby amended as follows: Amend Section fourteen (a) thereof by inserting after the period in the last line thereof the

Ch. 120, Public Laws 1929, amended.

following: "*Provided, however*, that the foregoing exemption to railroads and railroad employees shall not apply to electric street railroads or employees thereof; and *further provided* that this act shall apply to electric street railroads and employees thereof, and to this extent the provisions of article seven, of chapter sixty-seven of the Consolidated Statutes be and is hereby amended." *Provided*, that this act shall not apply to Mecklenburg County.

Electric street railroads placed under Workmen's Compensation Act.

C. S., ch. 67, art. 7, thus amended.

County excepted.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force and effect from and after ratification thereof.

Ratified this the 9th day of May, A. D. 1933.

S.B. 632

CHAPTER 402

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF SENATE BILL 180, IT BEING AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES, AND OTHER GOVERNING AGENCIES, TO REFUND TAX SALE CERTIFICATES, AND RATIFIED MARCH 27, 1933, THIS ACT TO APPLY ONLY TO ALAMANCE COUNTY AND MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill 180, it being an act to allow the counties, municipalities, and other governing agencies to refund tax sales certificates, and ratified March 27, 1933, be amended by adding at the end of section nine thereof a further proviso to said section applicable only to Alamance County and municipalities therein as follows:

S. B. No. 180, Public Laws 1933, Tax Relief Act, amended.

"*Provided, further*, the discount of ten per cent allowed in this section upon note anticipation shall not apply to Alamance County, or any municipality therein, and the discount of ten per cent allowed in this section, upon cash payments, shall apply to Alamance County or any municipality therein only in the event payment is made on or before November 1, 1933."

Tax discount in Alamance County and its municipalities.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 879

CHAPTER 403

AN ACT TO PROVIDE FOR THE CALLING OF A CONVENTION OF THE PEOPLE OF NORTH CAROLINA FOR THE PURPOSE OF CONSIDERING THE PROPOSED AMENDMENT TO THE CONSTITUTION OF THE UNITED STATES REPEALING THE EIGHTEENTH AMENDMENT.

Preamble: Repeal resolution of Congress as to 18th Amendment.

Whereas, the seventy-second Congress of the United States of America, at the second session thereof, begun and held at the City of Washington on Monday, the fifth day of December, one thousand nine hundred thirty-two, adopted a joint resolution proposing an amendment to the Constitution of the United States, which said joint resolution is as follows:

Resolution set out.

"Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each House concurring therein), That the following article is hereby proposed as an amendment to the Constitution of the United States, which shall be valid to all intents and purposes as part of the Constitution when ratified by conventions in three-fourths of the several States.

"Article-

"Section 1. The eighteenth article of amendment to the Constitution of the United States is hereby repealed.

"Sec. 2. The transportation or importation into any State, Territory, or possession of the United States for delivery or use therein of intoxicating liquors, in violation of the laws thereof, is hereby prohibited.

"Sec. 3. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by conventions in the several States, as provided in the Constitution, within seven years from the date of the submission hereof to the States by the Congress."

State action desired.

And whereas, the people of this State should have the opportunity to pass upon and determine whether a convention shall be called for the purpose of considering said proposed amendment: *Now, therefore*,

The General Assembly of North Carolina do enact (two-thirds of all the Members of each House Concurring):

Submission of question of convention in 1933.

SECTION 1. At a general election to be held in the State of North Carolina on Tuesday after the first Monday in November, one thousand nine hundred thirty-three, the pro-

position of "Convention" or "No Convention" shall be submitted to the qualified voters of the whole State, and an election held thereon, and the result thereof ascertained and determined in the manner as set out in this act. The said election shall be for the sole and exclusive purpose of passing on the proposition of "Convention" or "No Convention," and the election of delegates thereto, as provided for in this act, and it shall not be competent or lawful to elect any officers of the State or local governments, or to vote or pass on any other proposition at said election.

Delegates.

SEC. 2. If a majority of the votes cast at the said election on said proposition shall be for "Convention," as ascertained and determined under the provisions of this act, the said convention shall consist of one hundred twenty delegates, and each county shall be entitled to the same number of delegates to the said convention as such county has members in the House of Representatives of the General Assembly of One Thousand nine hundred thirty-three. Each delegate to said convention shall be a qualified elector of the State and shall reside in the county from which he is chosen for one year preceding his election. Laws disqualifying a person for public office because he then holds another public office under the State or National Government shall not apply to delegates to such Convention. All qualified electors shall have the right to participate in said election in their several precincts as now provided by law. The registration books shall be open in the several precincts on the second Saturday before said election for the purpose of registration of persons entitled thereto in such precincts.

Composition of convention if called.

Representation of counties.

Qualifications of delegates.

Registration.

SEC. 3. It shall be the duty of the State Board of Elections to prescribe, provide, and print the official convention ballots to be voted on at said election. No ballot shall be used or counted except such official ballots. Upon said ballots there shall appear the words "Convention" and "No Convention," and opposite and to the left of each voting square, in either of which the elector may make a cross mark (x) indicating that he thereby votes "Convention" or "No Convention." The ballots shall be headed "Official Convention Ballot." Below said title appropriate instructions shall be printed as follows:

Official ballots.

Instructions.

1. To vote for "Convention," make a cross mark (x) in the square to the left of the word "Convention."

2. To vote "No Convention," make a cross mark (x) in the square to the left of the words "No Convention."

3. Mark only with a pencil or pen and ink.

4. If you tear or deface or wrongly mark this ballot, return it and get another. At the bottom, on the face of said ballot shall be printed the following endorsement, the blanks being properly filled in:

"OFFICIAL CONVENTION BALLOT

"STATE OF NORTH CAROLINA,..... (Date of election)

.....
**"(Facsimile of signature of Chairman
of State Board of Elections.)"**

Ballot boxes
provided.

SEC. 4. At said election it shall be the duty of each county board of elections to provide for each voting precinct in said county a ballot box to contain said official convention ballots, in which all qualified electors shall have the right to vote on the proposition of "Convention" or "No Convention."

Laws governing
election.

SEC. 5. Except as otherwise provided in this act, the said election shall be held and conducted under the same laws, rules and regulations as now prescribed for the holding and conduct of elections of members of the General Assembly. The several county boards of elections shall meet in their respective counties, not later than the tenth day of September, in the year one thousand nine hundred thirty-three, and arrange for the holding of said election. The registrars appointed to act at the last general election in the year One thousand nine hundred thirty-two shall act as registrars for the election herein provided for. The several county boards of elections shall appoint two judges of election for each election precinct in their county, whose duties and powers shall be in all respects as provided in the general election laws of the State. In making appointment of the judges of election, the county boards of elections shall appoint for each election precinct one competent person generally known to be in favor of the proposition submitted by this act, and one competent person generally known to be opposed to the proposition submitted in this act. The several county boards of elections shall make publication of the names of the registrars and judges of election, and serve notice upon them as required by the general election laws of the State.

Registrars.

Judges of
election.

Election returns.

SEC. 6. The registrar and judges of election of the several voting precincts in each county shall count the ballots and make return thereof to the County Board of Elections on forms prepared and furnished by the State Board of Elections. Upon the receipt of the returns of said election, and not later than the sixth day thereafter, the county boards of elections shall tabulate the returns from said election and declare the results thereof in their several counties. The returns from the several counties on the proposition of "Con-

Tabulation.

vention" or "No Convention" shall, by the chairman of the County Board of Elections, be certified to the State Board of Elections, who shall, not later than the twentieth day after the election, tabulate and officially declare the result of said election on said proposition "Convention" or "No Convention."

SEC. 7. That at the said general election to be held on Tuesday after the first Monday of November, One thousand nine hundred thirty-three, as provided for in this act, there shall be voted for in the several counties of the State, in a separate box to be provided by the several county boards of elections, a delegate or delegates, in accordance with the number as is prescribed in section two of this act. Party nominations for delegates to said convention shall not be made. Any person desiring to become a candidate for delegate from his county to said Convention shall, thirty days before the date of said election, file notice of his candidacy for delegate to said Convention with the county board of elections, containing declaration that he is "For Repeal of the Eighteenth Amendment," or "Against Repeal of the Eighteenth Amendment," and supported by a written petition signed by qualified voters of the county equal in number to two per cent of the total vote cast for Governor in said county in the gubernatorial election of one thousand nine hundred thirty-two. If such notice of candidacy with such declaration and so supported shall be filed in a county by candidates on the one side or the other of such question, more in number than such county is entitled to delegates in said Convention, the county board of elections shall put on the official ballot the names of such candidates "For Repeal of the Eighteenth Amendment" and "Against Repeal of the Eighteenth Amendment," equal respectively to the number of delegates to which such county is entitled in said convention, as have the largest number of such signers to his or their petition. The county board of elections shall place on the ballot a candidate or candidates for such delegates from said county, both "For Repeal of the Eighteenth Amendment" and "Against Repeal of the Eighteenth Amendment," in accordance with the terms of this act, if a candidate or candidates have complied with its terms. The ballot shall be made up showing on the face and at the top thereof that the candidates are "For Repeal of the Eighteenth Amendment" and "Against Repeal of the Eighteenth Amendment." Any person seeking a place on said ballot may appeal from the decision of the county board of elections to the State Board of Elections for a determination of the question as to whether he is entitled to a place thereon, and said appeal shall be

Certification.

Voting on convention delegates.

Filing notice of candidacy.

Petition of voters.

Ballots for candidates.

Appeal from refusal to place names on ballots.

heard promptly by said State Board of Elections, whose decision thereon shall be final.

Provision for
ballots.

SEC. 8. It shall be the duty of the county board of elections of each county to provide printed ballots to be voted in said county for the election of delegates to the Convention. Only official ballots shall be used and counted. On such official ballots shall be printed the names of all candidates for delegates to such Convention from said county, nominated as herein prescribed and permitted. The names of said delegates shall be printed in columns separated by black lines as now provided for by law for the printing of ballots in general elections. At the head of said ballot shall be printed "Official Ballot for Delegates to Convention to Pass Upon the Proposed Amendment to the Constitution of the United States for the Repeal of the Eighteenth Amendment." At the head of one column shall be printed the words "Delegate or delegates for Repeal of the Eighteenth Amendment," and at the head of the other column, "Delegate or Delegates Against Repeal of the Eighteenth Amendment."

Contents.

Instructions.

SEC. 9. Upon said official ballots, arranged in the usual way, the appropriate instructions shall be printed as follows:

(1). To vote for any candidate whose name appears in the column below, mark a cross (x) in the square at the left of the name of the candidate.

(2). Vote only for the number of delegates indicated below.

(3). Mark only with a pencil or pen and ink.

(4). If you tear or deface or wrongly mark this ballot, get another. At the bottom, on the face of the ballot, shall be printed the following endorsement, the blanks being properly filled in:

"OFFICIAL BALLOT FOR DELEGATES TO CONVENTION TO PASS UPON PROPOSED AMENDMENT REPEALING THE EIGHTEENTH AMENDMENT

County of

.....(Date of election)

Facsimile of signature of Chairman of
County Board of Elections"

No markers
or assistants
allowed.

SEC. 10. No markers or assistants shall be allowed in said election. No vote shall be cast or counted except such votes as are cast by electors who present themselves in person and cast their ballots at the polling place, in the precinct of which they are electors. Any person who is physically unable to enter a voting booth, or to mark his ballot, may be assisted in entering such booth and in mark-

No absentee
voting.

ing his ballot, by the election official upon whom he may call for assistance.

SEC. 11. Except as otherwise provided in this act, the said elections for the election of delegate or delegates to the said Convention shall be held and conducted under the same laws, rules and regulations as now prescribed for the holding and conduct of elections of members of the General Assembly. The registrar and judges of election of the several voting precincts in each county shall count the ballots and make return thereof to the County Board of Elections on forms prepared and furnished by the State Board of Elections. Upon the receipt of the returns of said election, and not later than the sixth day thereafter, the County Boards of Elections shall tabulate the returns from said election and declare the results thereof in their several counties.

General laws applicable.

Returns.

Tabulation.

SEC. 12. It shall be the duty of the chairman of the county board of elections to issue certificates of election to the delegate or delegates ascertained and declared to be elected from his county. And it shall be the duty of the State Board of Elections, upon ascertaining and declaring the result of the election on the proposition "Convention" or "No Convention," to make certificate thereof, certifying the same to the Governor. If the majority of votes cast shall be "No Convention," then said Convention shall not be held and no duties and powers shall devolve upon, or be exercised by, any person elected as delegate to said Convention, as a consequence of his said election.

Certificates of election to delegates.

SEC. 13. If, upon the canvass of the election upon the question "Convention" or "No Convention," as hereinbefore prescribed, it shall be ascertained that a majority of the votes cast in said election are in favor of "Convention," then the delegates so declared to have been elected shall convene in the hall of the House of Representatives at Raleigh on Wednesday after the first Monday of December, one thousand nine hundred thirty-three, at twelve o'clock noon, when and where the said delegates shall be called to order by the Chief Justice or one of the Associate Justices of the Supreme Court, who, if there be not a majority present, shall adjourn then to the same place, and from day to day, until a majority appear, and on the appearance of a majority, he shall administer to each of them the following oath:

Convention of delegates if proposition carries.

Majority must be present.

"You, A. B., do solemnly swear (or affirm, as the delegate-elect shall choose) that you will bear true allegiance to the government of the United States and the State of North Carolina, and will faithfully maintain and support the Constitution of the United States, and the State of North Carolina: that you will faithfully, conscientiously, and without

Oath of delegates.

fear or favor, perform the duties required of you as a delegate to this convention, and that you will neither directly nor indirectly evade or disregard the duties enjoined, or the restrictions imposed upon the convention by the act of the General Assembly authorizing your election, and that you will in your capacity as a delegate to this convention serve the people of this State to the best of your skill, knowledge and ability: so help you, God."

Oath mandatory.

No delegate shall be permitted to sit or be entitled to a seat in the said convention or to act as a member thereof until he or she shall have taken and subscribed the said oath or affirmation as above set out.

Presiding officer.

SEC. 14. As soon as a majority of the delegates-elect shall have thus appeared and taken the oath or affirmation as prescribed, they shall proceed to elect a president, who shall serve as presiding officer of the convention, and shall choose such other officers, clerks, stenographers, and servants as they shall find necessary.

Other assistants.

Pay of delegates.

SEC. 15. The delegates to such Convention shall receive as compensation for their services the sum of ten (\$10.00) dollars and they shall also be entitled to receive five cents per mile both while coming to Raleigh and while going home, the said distance to be computed by the nearest line and route of public travel. The compensation of the President, or presiding officer, shall be twelve (\$12.00) dollars and mileage.

Mileage.

Quorum.

SEC. 16. A majority of the total number of delegates to the Convention shall constitute a quorum. The Convention shall be judge of the election and qualifications of its members. For any speech or debate in the Convention, the delegate shall not be questioned in any other place.

Governor to transmit repeal resolution passed by Congress.

SEC. 17. It shall be the duty of the Governor of the State to transmit to the Convention, upon its convening, the resolution of the Congress of the United States submitting the proposed amendment for the repeal of the eighteenth amendment. It shall thereupon be the sole and only duty of the said Convention to consider, debate, and act upon said proposed amendment to the Constitution of the United States, the said action to be determined by a vote of the majority of the delegates to the Convention present and voting thereon. And the action of the Convention, as called under the provisions of this act, shall be limited and restricted to debating and acting upon the said proposed amendment to the Constitution of the United States, and when said action is completed, whether the result be ratification or rejection thereof, the powers and duties of the Convention and its delegates shall cease and the Convention shall thereupon adjourn *sine die*.

Delegates limited in authority to repeal resolution.

SEC. 18. If and when the said proposed amendment to the Constitution of the United States shall have been ratified by said Convention in the manner as hereinbefore set out, a certificate of that fact shall be made in quadruplicate by the President and Secretary of such Convention, and there shall be attached to each a true copy of the record of the vote so taken, showing the yeas and nays. Such certificates and certified copies of such record shall be deposited with the Governor, and he shall thereupon transmit one of such certificates and certified copies to the Secretary of State of the United States at Washington, one to the presiding officer of the United States Senate, one to the Speaker of the House of Representatives, accompanied with his own certificate that the persons signing the certificates so transmitted were the duly constituted officers of such Convention, and that their signatures are genuine. One of such certificates and copies of records shall be filed as a permanent record in the office of the Secretary of State of North Carolina. The President, the Secretary, and any other officers of the Convention, the delegates, and the Governor, and any of them, are hereby authorized to comply with any act of Congress requiring any further act of confirmation or rejection of such ratification.

Record vote of delegates preserved.

Notification to Federal officers.

SEC. 19. Upon the ratification of this act, it shall be the duty of the Secretary of State to print such reasonable number of copies thereof as may be approved by the Governor and Council of State.

Printing of Act by Secretary of State.

SEC. 20. The expense of holding said Convention shall be certified by the President and Secretary thereof to the State Auditor, who shall audit and pass upon the accounts so made and rendered to him, and said expenses, when so audited and approved, shall be paid by the State Treasurer out of any funds not otherwise appropriated.

Payment of expenses of convention.

SEC. 21. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1390

CHAPTER 404

AN ACT TO AMEND CHAPTER 169 OF THE PUBLIC LAWS OF 1923 RELATING TO THE TERMS OF COURT IN DAVIDSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and sixty-nine of the Public Laws of nineteen hundred and twenty-three, be, and the same is hereby, amended by striking out the words "Seventh Monday before the first Monday in September, two

Ch. 169, Public Laws 1923, and C. S. 1443, amended, as to terms of Davidson County Superior Court.

weeks," as they appear in the ninth and tenth lines of the sub-division of section one of said chapter relating to Davidson County.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1469

CHAPTER 405

AN ACT TO REPEAL CHAPTER 17 OF THE PUBLIC LAWS OF 1931 BEING AN ACT TO AMEND SECTION 1608(F), VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO THE GENERAL COUNTY COURT OF CASWELL COUNTY.

The General Assembly of North Carolina do enact:

Ch. 17, Public Laws 1931, and C. S. 1608, amended, as to General County Court of Caswell County.

Conflicting laws repealed.

SECTION 1. That chapter 17 of the Public Laws of 1931, being an act to amend section 1608(f), Volume Three of the Consolidated Statutes, relating to the General County Court of Caswell County be and is hereby repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

S.B. 651

CHAPTER 406

AN ACT TO AMEND THE LAW REGULATING THE SALE OF ALCOHOLIC BEVERAGES NEAR GUILFORD COLLEGE.

The General Assembly of North Carolina do enact:

H. B. 1452, Public Laws 1933, amended, prohibiting sale of beer near Guilford College.

SECTION 1. That House Bill No. 1452, ratified May 4, 1933, be amended by striking out all of Section 1 and substituting in lieu thereof the following:

"Section 1. It shall be unlawful to sell or offer for sale any beer, wine or other beverages containing more than one-half of one per cent of alcohol by weight within one and one-fourth (1¼) miles of the administration building of Guilford College."

Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

S.B. 643

CHAPTER 407

AN ACT TO AMEND THE TAX FORECLOSURE ACT OF 1933, KNOWN AS HOUSE BILL NO. 158, TO EXEMPT FROM ITS PROVISIONS GUILFORD COUNTY AND THE MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That none of the provisions of the Tax Foreclosure Act of 1933, ratified March 13, 1933, and known as House Bill No. 158, shall apply to Guilford County nor to any municipality therein, and all laws and parts of laws in force on January 1, 1933, which were repealed expressly or impliedly by said Act are hereby re-enacted and made applicable to said Guilford County and each municipality therein.

H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended,
exempting Guil-
ford County.

Older laws
re-enacted.

SEC. 2. That so far as the provisions of such laws in force on January 1, 1933, relate to taxes levied in the year 1932, all actions and proceedings required by such provisions to be taken in the months of May, June and July in the year 1933, may be taken in the months of June, July and August, respectively, in the year 1933.

1932 tax sales
postponed.

SEC. 3. That actions to foreclose certificates evidencing sales made in the year 1931 and prior years for taxes on real property located in said Guilford County and in any municipality therein may be brought at any time not later than November 1, 1933.

Foreclosure actions
postponed.

SEC. 4. That actions to foreclose certificates evidencing sales made in the year 1932 and subsequent years for taxes on real property located in said Guilford County and in any municipality therein may be brought at any time not earlier than sixteen (16) months and not later than twenty-four (24) months from the date of such sale.

Time of
foreclosures.

SEC. 5. That the Board of County Commissioners of Guilford County and/or the governing body of any city or town in said county may, by appropriate resolution adopted not later than May 20, 1933, exclude from the provisions of this Act the County of Guilford or any city or town over which such Board or governing body has jurisdiction.

County and
municipalities may
exclude themselves
from Act.

SEC. 6. That all laws and parts of laws in conflict with this Act shall be and are hereby repealed.

Conflicting laws
repealed.

SEC. 7. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 559

CHAPTER 408

AN ACT TO PROVIDE FOR THE MERGER OR CONSOLIDATION OF TWO OR MORE CHARITABLE, EDUCATIONAL, SOCIAL, ANCESTRAL, HISTORICAL, PENAL OR REFORMATORY CORPORATIONS NOT UNDER THE PATRONAGE AND CONTROL OF THE STATE.

The General Assembly of North Carolina do enact:

Charitable and other corporations not under control of State may consolidate.

Method.

Authority of governing bodies.

Notice to trustees or directors.

Consolidation agreement.

Execution of.

Consent of trustees or directors.

SECTION 1. Any two or more charitable, educational, social, ancestral, historical, penal or reformatory corporations not under the patronage and control of the State, and any two or more corporations without capital stock organized for the purpose of aiding in the work of any church, religious society or organization, or fraternal order, whether organized under special act or general laws, may consolidate into a single corporation, which shall be deemed the successor of each and all corporations joining in such consolidation, in the following manner:

(a) When authorized to do so by the conference, synod, convention or other body owning and/or controlling such corporation, the trustees or directors of such corporation by resolution adopted by majority vote at a meeting duly called and convened in accordance with the present charter, by-laws or other regulations for the conduct of such meetings of such corporation, and in the absence of such charter provision, by-laws or other regulations upon ten days' notice to each trustee or director of the time, place and object of the meeting, may authorize such corporation to make, enter into and execute a consolidation agreement with one or more other such corporations; that such consolidation agreement shall prescribe the terms and conditions of consolidation, the mode of carrying same into effect, and shall set forth in full the certificate of incorporation of the consolidated corporation; and the consolidation agreement so authorized shall be executed in the name and behalf of each such corporation entering into the consolidation by its president or vice-president, attested by its secretary or assistant secretary and its corporate seal thereto affixed, and the due execution thereof shall be acknowledged in the manner and before a notary public or other officer required by the general laws of North Carolina for the acknowledgment of corporate deeds; and there shall be attached to such agreement of consolidation the written consent of a majority of the trustees or directors of each corporation entering into the consolidation.

(b) The agreement of consolidation, when authorized and executed as provided above and having attached thereto the aforesaid written consent, shall be filed in the office of the Secretary of State. When so filed, the separate legal existence of each of the corporations joining in the consolidation thereupon shall be merged into the consolidated corporation, and thereafter there shall be only one corporation having as its charter the Certificate of Incorporation fully set forth in the agreement of consolidation.

Agreement filed with Secretary of State.

Merger.

(c) A copy of said agreement of consolidation, duly certified by the Secretary of State under the seal of his office, shall be recorded in the office of the Clerk of the Superior Court of the county in which the principal office of the consolidated corporation as fixed by its Certificate of Incorporation is located, and a like certified copy of the agreement of consolidation shall be recorded in the office of the Clerk of the Superior Court of each county where any one or more of the corporations joining in the consolidation theretofore has had its principal office or place of business; and such certified copy shall be evidence of the existence of the consolidated corporation created by such agreement of consolidation and of the observance and performance of all antecedent acts and conditions necessary to the creation thereof.

Agreement recorded in office of Clerk Superior Court.

Recorded copy as evidence of consolidation.

SEC. 2. The consolidated corporation shall succeed to and be vested with all rights, privileges and powers, and all property, real, personal and mixed, tangible and intangible, and the title thereto, of each and all of the corporations joining in the consolidation as fully and effectually as the same were theretofore owned and held by each of the separate corporations, and the consolidated corporation shall be liable for the payment of all debts and liabilities of each and all of the separate corporations: *Provided*, such consolidation shall not affect liens or the priority of liens established against the separate property of any corporation prior to the consolidation.

Rights and powers of consolidated corporation.

Title to property.

Liens unaffected.

SEC. 3. The consolidated corporation shall succeed to and be vested with all money, securities, property, real, personal and mixed, tangible and intangible, and the title thereto, theretofore owned, held and/or administered by each separate corporation upon the uses and trusts declared in any will, deed or other instrument, and the consolidated corporation shall handle, use and administer such trust funds upon the same uses and trusts and not otherwise; and the consolidated corporation shall be deemed to embrace each separate corporation and to constitute a continuation thereof, and no trust fund or other asset of a separate corporation shall be construed to revert and/or pass to other ownership on the ground

Property of all kinds vested in new corporation.

that such separate corporation has ceased to exist for the purpose of administering such trust or otherwise.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.

H.B. 1072

CHAPTER 409

AN ACT TO AMEND SECTION 1443 OF VOLUME THREE OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER 123, PUBLIC LAWS OF 1929, PROVIDING AN ADDITIONAL TERM OF COURT FOR NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443, and
ch. 123, Public
Laws 1929,
amended.

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes, as amended by chapter one hundred and twenty-three of the Public Laws of one thousand nine hundred and twenty-nine, be, and the same is hereby amended by changing the period at the end of the subsection fixing the terms of the Superior Court for Northampton County to a semi-colon and adding the following: "fourteenth Monday after the first Monday in September to continue for one week, for the trial of civil cases only."

Terms of North-
ampton County
Superior Court.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.

H.B. 1123

CHAPTER 410

AN ACT TO AMEND CHAPTER 249, PUBLIC LAWS 1931, RELATING TO THE EXTENSION OF SPECIAL ASSESSMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter two hundred forty-nine, Public Laws one thousand nine hundred and thirty-one, be, and the same is hereby amended to read as follows:

"Section 1. At any time or times prior to July first, one thousand nine hundred and thirty-five, the governing body of any city or town may adopt a resolution granting an ex-

Ch. 249, Public
Laws 1931,
amended.

Extension of
time for paying
special assess-
ments in cities
and towns.

tension of time for the payment of any installment and accrued interest thereon of any special assessment for local improvements due prior to July first, one thousand nine hundred thirty-two, so that the first of such installments so extended may be payable not later than one year from the date when the final installment of the original special assessment becomes due, and the last of such installments so extended shall become due not later than ten years from the first of such installments, and so that each other installment so extended may be payable annually thereafter in serial order: *Provided, however*, no such extension shall in any way discriminate in favor of or against any property assessed by virtue of the same assessment roll: *Provided, further*, that such extensions shall not prevent the payment of any assessment or interest at any time: *Provided, further*, that special assessments extended in accordance with the provisions of this act shall bear interest at the rate of six per centum per annum from the due date of the last installment of the original assessment or any extension thereof heretofore legally made."

Ten-year limit.

No discrimination.

Interest added.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That the provisions of this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.

H.B. 1143

CHAPTER 411

AN ACT TO FIX THE STATUS OF CERTAIN ACREAGE
MADE BY INTRA-COASTAL WATERWAY DREDGING
OPERATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That all areas and/or acreage and/or lands, which prior to the dredging of the Intra-Coastal Waterway from Beaufort Inlet to the Cape Fear River and thence to the South Carolina line were covered by water or which prior to the dredging of the Waterway were publicly-owned land or water, and when located either within or without the right-of-way donated by the State and by the State Board of Education, which were raised above the water by deposit of excavated material in the dredging operation or operations, and such as may hereafter be raised by the widening, extension or deepening of said Waterway, shall be and are hereby vested in the State Board of Education under the same uses and limitations now applying to swamp lands and marshes so

Lands formerly covered by water but raised above water in dredging of Intra-Coastal Waterway vested in State Board of Education.

Easement granted
U. S. unaffected.

Applies only to
rights retained
by State.

vested in the State Board of Education under existing law: *Provided*, that this act shall not be construed as an abridgment or modification of the easement granted to the United States of America by the State and by the State Board of Education for the purposes of said Waterway: and *provided*, that as to the right-of-way or easement so granted this act shall only apply to such title or rights as were retained and reserved by the State and by the State Board of Education in their several conveyances of right-of-way or easement to the United States of America.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.

H.B. 1172

CHAPTER 412

AN ACT TO LEGALIZE THE PROBATE OF CORPORATIONS TAKEN PRIOR TO THE FIRST DAY OF JANUARY, 1918.

The General Assembly of North Carolina do enact:

Certain corporate
probates validate.

SECTION 1. In all cases where the deed of a corporation executed before the first day of January, 1918, is properly executed, properly recorded and there is error in the probate of said corporation's deed as to the name or names of the officers in said probate, said deed shall be construed to be a deed of the same force and effect as if said probate were in every way proper.

Pending litigation
unaffected.

SEC. 2. This act shall not affect pending litigation.

Conflicting laws
repealed.

SEC. 3. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.

H.B. 1185

CHAPTER 413

AN ACT TO AMEND THE CONSOLIDATED STATUTES OF NORTH CAROLINA, SECTION 1443, RELATING TO THE SUPERIOR COURTS OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred forty-three, article six, of Consolidated Statutes of North Carolina, be amended as follows: Under the head "Surry" strike out the following: "Sixteenth Monday after the first Monday in March, to continue for two weeks for the trial of civil causes only."

C. S. 1443, amended, as to terms of Surry County Superior Court.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.

S.B. 405

CHAPTER 414

AN ACT TO AMEND CHAPTER 64 PUBLIC LAWS OF 1931 TO WITHDRAW EDGECOMBE COUNTY FROM THE OPERATING PROVISION OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section 3 of chapter 64 of the Public Laws of North Carolina session 1931 be, and the same is, hereby amended by striking from said section the words "and Edgemcombe."

Ch. 64, Public Laws 1931, amended, as to advertising for claims by administrators, etc., in Edgemcombe County.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

S.B. 406

CHAPTER 415

AN ACT TO AMEND CHAPTER 126 PUBLIC LAWS 1931 TO WITHDRAW EDGECOMBE COUNTY FROM THE OPERATING PROVISION OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section 3 of chapter 126 of the Public Laws of North Carolina session 1931 be, and the same is hereby amended by striking from said section the words "and Edgemcombe."

Ch. 126, Public Laws 1931, amended, as to advertising tax sales in Edgemcombe County.

SEC. 2. That this Act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

S.B. 656

CHAPTER 416

AN ACT TO EXEMPT THE TOWN OF BAKERSVILLE, MITCHELL COUNTY, FROM THE PROVISIONS OF SENATE BILL NUMBER 367 RELATING TO THE SALE OF BEER, SPIRITUS FRUMENTI, OR OTHER INTOXICANTS.

The General Assembly of North Carolina do enact:

Sale of beer
prohibited in
Bakersville.

SECTION 1. That the provisions in Senate Bill number 367 or amendments thereto shall not apply to the corporate limits of the town of Bakersville, Mitchell County, North Carolina.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

S.B. 678

CHAPTER 417

AN ACT TO PROHIBIT THE SALE OF BEER AND LIGHT WINES IN THE VILLAGE OF ELON COLLEGE IN ALAMANCE COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Sale of beer and
wines prohibited
in Elon College.

SECTION 1. That it shall be unlawful for any person, firm or corporation to buy, sell, barter, or otherwise engage in the traffic of buying, selling, or bartering beer and light wines as legalized by Senate Bill number 367 of the 1933 session of the General Assembly, within the village of Elon College, Alamance County, North Carolina.

Territory defined.

SEC. 2. That the village of Elon College, as referred to in this act shall be and is determined as all of that territory within a radius of one and one-half ($1\frac{1}{2}$) miles from the Administration Building, known as the Alamance Building, and located on the campus of Elon College, Alamance County, North Carolina.

Violation made
misdemeanor.

SEC. 3. That all persons, firms or corporations violating the provisions of this act shall be guilty of a misdemeanor and punished in the discretion of the Court.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 881

CHAPTER 418

AN ACT TO REPEAL ANY AND ALL STATUTES, LAWS AND CLAUSES OF LAWS IMPOSING CIVIL OR CRIMINAL LIABILITY UPON THE MEMBERS OF THE GOVERNING BODIES OF LOCAL UNITS FOR FAILURE TO VOTE FOR OR LEVY CERTAIN TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That all laws and clauses of laws, statutes and parts of statutes, imposing civil or criminal liability upon the governing bodies of local units, or the members of such governing bodies, for failure to levy or to vote for the levy of any particular tax or rate of tax for any particular purpose, are hereby repealed, and said governing bodies and any and all members thereof are hereby freed and released from any civil or criminal liability heretofore imposed by any law or statute for failure to levy or to vote for the levy of any particular tax or tax rate for any particular purpose.

Laws imposing civil and criminal liability on members of local unit governing bodies for levying certain taxes, repealed.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1001

CHAPTER 419

AN ACT CREATING A COMMISSION TO CONSIDER THE RELIEF OF HAYWOOD AND SWAIN COUNTIES BY REASON OF THEIR LOSSES BY THE ESTABLISHMENT OF THE GREAT SMOKY MOUNTAINS NATIONAL PARK.

Whereas, the State of North Carolina exercising its right of eminent domain did, in the name of North Carolina Park Commission, condemn and purchase in the counties of Haywood and Swain an area of two hundred twenty thousand acres, taking title in the name of North Carolina Park Commission, and did then execute deed or deeds to the United States for said lands in fee simple; and

Preamble:
Acreage in Haywood and Swain Counties purchased for Great Smoky Mountains National Park.

Whereas, at the time said lands were condemned and purchased as aforesaid there were outstanding obligations of the counties of Haywood and Swain; and

Whereas, the condemnation, purchase and transfer of said lands seriously affects the collateral of the bond holders of the said counties of Haywood and Swain; and

Bond holders jeopardized.

Whereas, the General Assembly of the State of North Carolina has memorialized the Congress of the United States to make an appropriation for the relief of Haywood and Swain

Congress memorialized to grant relief.

Counties in consideration of their losses in taxation by reason of the establishment of the Great Smoky Mountains National Park; *Now, therefore,*

The General Assembly of North Carolina do enact:

Commission to
present petition.

SECTION 1. That a commission shall be created for the purpose of presenting to the Congress of the United States the subject matter contained in House Resolution eight hundred and eighty-four, ratified March twentieth, nineteen hundred and thirty-three, memorializing the Congress of the United States to make an appropriation for the relief of Swain and Haywood Counties.

No pay allowed
by State.

SEC. 2. That said commission shall receive no remuneration from the State of North Carolina for their services, other than actual expenses, but the county commissioners of the counties of Haywood and Swain are hereby authorized, empowered and directed to pay each member of said commission a per diem not to exceed twenty-five dollars, said per diem to be paid pro rata, as the counties of Haywood and Swain may benefit: *Provided, however,* the counties of Haywood and Swain need not make any payment under the provisions of this act until and unless the Congress of the United States makes an appropriation for the relief of Haywood and Swain Counties.

Counties to pay
per diem.

Commission
appointed.

SEC. 3. That the Honorable R. A. Doughton of Sparta, North Carolina, R. O. Everett of Durham, North Carolina, S. Brown Shepherd of Raleigh, North Carolina, W. R. Francis of Waynesville, North Carolina, and J. P. Randolph of Bryson City, North Carolina, be and they are hereby named and constituted the commission to present this subject matter to the Congress of the United States and to report further touching any legal or equitable rights the said counties of Haywood and Swain may have on account of any losses sustained by the condemnation of the territory in the respective counties of Haywood and Swain by the North Carolina Park Commission and conveyed by the said North Carolina Park Commission to the Federal Government of the United States.

Report of
Commission.

SEC. 4. That said commission shall fully report their acts to the General Assembly of nineteen hundred and thirty-five, and may report their findings of fact to the Congress of the United States for their consideration in the premises.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1141

CHAPTER 420

AN ACT TO AMEND HOUSE BILL 158, RATIFIED MARCH 13, 1933, BEING AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES, AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES SO AS TO PROVIDE AN ALTERNATIVE METHOD OF NOTIFICATION.

The General Assembly of North Carolina do enact:

SECTION 1. Amend said act further by inserting the following as a section to be known as section 12A: "That the governing authorities of any county, city, or town may cause a notice to be published for two weeks in some newspaper published in said county setting forth that upon the expiration of the time mentioned in said notice that said Board will cause to be published once a week for four weeks the names of delinquent taxpayers in said county, city, or town which notice shall include the name of taxpayer, number of acres, or lots, and township in which said land is located, and the amount of taxes due thereon; *provided*, that in publishing of said list the lists of the white and colored races shall be published separately. Said notices above referred to are hereby authorized to be made and published in discretion of governing authorities of any county, city, or town at any time prior to October 1, after delivery of tax books to sheriff or tax collector; *provided*, that the cost of publishing of said notice be paid by the governing authorities ordering said notice published."

SEC. 2. That upon the ratification of this act the Secretary of State shall cause a copy thereof to be mailed to the chairman of the Board of Commissioners of the various counties of the State.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended.

Notice of publica-
tion of names of
delinquent
taxpayers.

Contents.

Cost of
publication.

Secretary of State
to send copies of
Act to counties.

Conflicting laws
repealed.

H.B. 1227

CHAPTER 421

AN ACT TO APPOINT CERTAIN MEMBERS OF THE
BOARDS OF EDUCATION OF THE RESPECTIVE
COUNTIES OF NORTH CAROLINA, FIX THEIR TERMS
OF OFFICE, AND LIMIT COMPENSATION AT STATE
EXPENSE.

The General Assembly of North Carolina do enact:

Appointment of
Boards of
Education for
various counties.

SECTION 1. That the hereinafter named persons are hereby appointed members of the County Boards of Education for the several counties in the State as follows, to-wit:

Alamance.

Alamance—C. P. Albright, E. J. Braxton, J. J. Lambeth, J. E. Sellars, W. M. Brown.

Alexander.

Alexander—J. C. Faulkner.

Alleghany.

Alleghany—G. N. Evans.

Anson.

Anson—W. Henry Liles (for a term of six years).

Ashe.

Ashe—Jesse Gentry, Elder Ed Davis, D. H. Burgess.

Avery.

Avery—H. B. Burleson, D. D. Farthing, J. M. Dearmin.

Beaufort.

Beaufort—John B. Sparrow, P. H. Johnson, Frank W. Cox.

Bertie.

Bertie—D. R. Britton.

Bladen.

Bladen—Angus Cromartie (for a term of six years), Dr. S. S. Hutchinson (for a term of four years), Ralph Boring (for a term of two years).

Brunswick.

Brunswick—J. L. Stone.

Buncombe.

Buncombe—Kingsland Van Winkle, Lyons L. Lee, Wendell L. Patton, Merritt C. Sluder, B. L. Shuford, Worth McKinney, J. Fred Hall.

Burke.

Burke—A. N. Dale (for a term of six years), C. P. Whisenant (for a term of four years).

Cabarrus.

Cabarrus—Geo. G. Allen (for a term of six years).

Caldwell.

Caldwell—Walter J. Lenoir, John M. Payne.

Camden.

Camden—W. P. Barco, R. L. Bray, G. W. Johnson.

Carteret.

Carteret—Geo. W. Huntley (for a term of four years).

Caswell.

Caswell—W. L. Miles, J. B. Turner, C. J. Fowlkes.

Catawba.

Catawba—C. V. Cline (for a term of six years), C. C. Huitt (for a term of six years), Jno. F. Carpenter (for a term of four years), Chas. E. Finger (for a term of four years), Clarence Clapp (for a term of two years).

Chatham.

Chatham—E. R. Hinton, Sam Hinton, M. M. Bridges.

Cherokee.

Cherokee—B. P. Grant, P. A. Mauney, R. H. King.

Chowan.

Chowan—Geo. C. Wood, S. E. Morris, L. W. Belch, W. D. Welch, T. W. Elliott.

Clay.

Clay—J. O. Smith, Marke Weaver, S. L. Ledford.

Cleveland.

Cleveland—W. A. Ridenhour, C. D. Forney, J. L. Hord, C. S. Young, A. L. Calton.

Columbus.

Columbus—J. H. Land, F. G. Kelley, Chas. R. Rowe.

- Craven*—J. H. Elliott. Craven.
- Cumberland*—N. S. McArthur, D. W. Carter (each for a term of four years). Cumberland.
- Currituck*—H. G. Dozier, G. C. Boswood, Norman Hughes. Currituck.
- Dare*—E. N. Baum (for a term of six years), C. E. Payne (for a term of six years), I. B. Austin (for a term of four years), M. D. Sawyer (for a term of four years), D. E. Mann (for a term of two years). Dare.
- Davidson*—H. D. Townsend (for a term of four years), Ralph H. Wilson (for a term of four years), C. F. Koonts (for a term of two years), C. R. Dodson (for a term of two years), A. C. Lohr (for a term of two years). Davidson.
- Davie*—Peter W. Hairston. Davie.
- Duplin*—W. J. Grady (for a term of six years). Duplin.
- Durham*—W. I. Cranford, H. G. Hedrick, T. O. Sorrell, Mrs. Mary L. Mason, H. L. Umstead. Durham.
- Edgecombe*—M. P. Edwards (for a term of four years), Geo. C. Phillips (for a term of four years), C. F. Eagles (for a term of four years), Leslie Calhoun (for a term of two years). Edgecombe.
- Forsyth*—P. Frank Hanes, Jas. J. Griffith, H. A. Pfohl. Forsyth.
- Franklin*—E. L. Green (for a term of six years). Franklin.
- Gaston*—S. N. Boyce, C. E. Hutchinson, J. H. Ruddesill. Gaston.
- Gates*—S. P. Cross, J. C. Holland, H. F. Parker. Gates.
- Granville*—Thomas W. Allen, Isaac H. Davis, Jasper W. Dean, D. F. Lanier, Robt. W. Whitfield. Granville.
- Greene*—D. S. Harper, R. P. Lane, W. E. Sugg, L. C. Edwards, J. H. Whitley. Greene.
- Guilford*—H. W. Lambeth (for a term of four years). Guilford.
- Halifax*—R. L. Towe, R. C. Rives, Henry T. Clark. Halifax.
- Harnett*—Clarence J. Smith, J. A. Hockaday, B. P. Ingram. Harnett.
- Haywood*—H. Arthur Osborne, R. T. Messer, Homer V. Cagle. Haywood.
- Henderson*—J. W. Morgan (for a term of six years). Henderson.
- Hertford*—W. A. Thomas, W. D. Boone, R. R. Copeland. Hertford.
- Hoke*—Louis Parker, Jesse Gibson, M. W. McLean, N. B. Blue, J. C. Thomas. Hoke.
- Hyde*—J. H. Swindell, Joe Mann, John Midyette. Hyde.
- Iredell*—S. H. Houston, R. C. Bunch, N. Sankey Gaither, J. A. Craven, A. J. Beaver. Iredell.
- Jackson*—Mrs. E. L. McKee, Bragg Cowan, J. E. Rogers, R. C. Hunter, G. C. Turpin. Jackson.
- Johnston*—W. C. Call, B. B. Adams, C. G. Holt, J. W. Woodard, P. B. Chamblee. Johnston.
- Jones*—T. F. Lowery (for a term of six years), Charles Jones (for a term of four years). Jones.
- Lee*—J. C. Watson. Lee.

Lenoir.	<i>Lenoir</i> —R. G. Hodges, T. A. Turner, W. B. Becton, D. W. Wood, Horace L. Sutton.
Lincoln.	<i>Lincoln</i> —Dorsey Rhyne (for a term of four years), Dr. W. G. Bandy (for a term of two years), L. A. Yoder (for a term of two years), P. V. Cobb (for a term of two years), A. A. Beam (for a term of two years).
Macon.	<i>Macon</i> —S. H. Lyle, W. L. Ramsey, Alex Moore.
Martin.	<i>Martin</i> —J. Eason Lilley, J. W. Eubanks, E. H. Ange.
McDowell.	<i>McDowell</i> —W. L. Morris (for a term of six years), F. M. Bradley (for a term of four years), T. W. Stacy (for a term of two years), Miles P. Flack (for a term of two years), M. L. Good (for a term of two years).
Mecklenburg.	<i>Mecklenburg</i> —Julian S. Miller, J. Wilson Alexander, W. B. McClintock, J. Dowd Henderson, L. W. Query.
Mitchell.	<i>Mitchell</i> —W. M. Wiseman.
Montgomery.	<i>Montgomery</i> —T. R. Baldwin.
Moore.	<i>Moore</i> —Dr. J. F. Davis, C. C. Jones, J. W. Graham, J. E. Muse, F. W. VonCanon.
Nash.	<i>Nash</i> —S. L. Arrington, F. V. Avent, John W. Robeson.
New Hanover.	<i>New Hanover</i> —Dr. John Hoggard, L. T. Landen, Herbert A. Lynch, Mrs. C. L. Meister, R. S. McClelland.
Northampton.	<i>Northampton</i> —W. Harry Stephenson.
Onslow.	<i>Onslow</i> —John R. Humphrey, R. V. Venters, W. Lee Humphrey, R. R. Tallman, D. B. Sanders.
Orange.	<i>Orange</i> —E. L. Lockhart, Moody W. Durham, Clyde Compton.
Pamlico.	<i>Pamlico</i> —E. E. Mayo, Wiley Whealton, W. D. Eastwood, J. Y. Sawyer, C. J. McCotter.
Pasquotank.	<i>Pasquotank</i> —D. W. Morgan (for a term of six years), A. W. Stanton (for a term of two years).
Pender.	<i>Pender</i> —D. J. Farrior, Jr. (for a term of six years).
Person.	<i>Person</i> —W. R. Wilkerson, E. E. Bradsher, George W. Walker, N. H. Montgomery, R. G. Cole.
Pitt.	<i>Pitt</i> —M. O. Blount (for a term of four years), J. C. Galloway (for a term of four years).
Polk.	<i>Polk</i> —R. M. Hall, H. E. Thompson, G. L. Jackson, H. P. Sharpe, G. E. Bell.
Randolph.	<i>Randolph</i> —L. F. Ross (for a term of four years), J. A. Martin (for a term of two years), C. C. Smith (for a term of two years).
Richmond.	<i>Richmond</i> —W. R. Land, Henry C. Wall, W. N. Everett, Jr.
Robeson.	<i>Robeson</i> —Mrs. Jane McBryde Grantham, Dr. T. W. Carmichael, Miss Mary McEachern, Mrs. Pansy B. Oliver, J. F. Johnson, John Blount McLeod, W. G. Marley, A. B. McRae, R. P. Edwards be and are hereby appointed as members of the Board of Education for said county, and State compensation allowed for five members of said board is to be prorated among the said nine members of said board.
Pay prorated.	

Rockingham—C. P. Wall, J. L. Roberts, L. W. Matthews, Rockingham.
T. J. Garrett, W. B. Kiker.

Rowan—W. F. Thompson, John F. McKnight, R. L. Lyerly. Rowan.

Rutherford—J. C. Hames (for a period of six years). Rutherford.

Sampson—M. D. Jackson, S. A. Royal, Marshall Trouble-
field. Sampson.

Scotland—W. N. McKenzie, Dr. W. G. Shaw, T. L. Henley. Scotland.

Stanly—O. J. Sikes (for a term of four years), A. L. Stanly.
Efird (for a term of four years), H. W. Culp (for a term of
four years), J. L. Whitley (for a term of two years).

Stokes—J. R. Forrest, R. B. Hutcherson, John W. Priddy. Stokes.

Surry—W. Sidney Comer, French W. Graham, Gid C. Surry.

Hauser, T. R. White, Vestal Taylor, Arthur P. Fulk.

Swain—I. C. Crawford, H. C. Enloe, S. W. Black, W. T. Swain.
Jenkins, Granville Calhoun.

Transylvania—Mrs. Flora Holliday, L. E. Powell. Transylvania.

Tyrrell—J. Ernest Norris, C. J. Cohoon, John A. Sawyer. Tyrrell.

Union—J. S. Broom, C. C. Burris, W. L. Hemby, T. L. Price,
W. J. Sims. Union.

Vance—J. C. Cooper (for a term of six years), J. E. Kim-
ball (for a term of four years). Vance.

Wake—M. B. Chamblee (for a term of two years), Walter Wake.
Rogers (for a term of two years), E. J. Byrum (for a term
of two years).

Warren—A. C. Blalock, N. H. Paschall, R. A. King, Harry Warren.
W. Walker, Jesse P. T. Harris.

Washington—C. Norman Davenport, Jr. Washington.

Watauga—J. B. Horton, W. C. Walker, T. H. Coffey, Jr. Watauga.

Wayne—W. R. Allen (for a term of six years), E. A. Wayne.
Stevens (for a term of four years), J. A. Best (for a term of
two years).

Wilkes—C. O. McNeill, D. F. Shepherd, R. R. Church. Wilkes.

Wilson—J. H. Thompson (for a term of six years), John
L. Bryant (for a term of six years), Doane Herring (for a
term of four years), O. B. Bullock (for a term of four years).
Wilson.

Yadkin—M. V. Fleming, J. H. Speas, W. M. Parks. Yadkin.

Yancey—Rex Lewis (for a term of six years), Job Thomas
(for a term of four years), W. T. Tomberlin (for a term
of two years). Yancey.

SEC. 2. The members of the several County Boards of
Education appointed by this act shall qualify by taking the
oath of office on or before the first Monday in May, one thou-
sand and nine hundred and thirty-three, and shall, unless otherwise
herein provided, hold office for a term of two years from and
after the first Monday in May, one thousand nine hundred
and thirty-three, and until their successors are elected and
qualified, and, together with the members of the Board of
Qualification
and oath.
Term of office.

Education of the several counties whose terms will not expire on the first Monday in May, one thousand nine hundred and thirty-three, shall constitute the Board of Education of the respective counties.

Longer terms
unaffected.

Nothing in this act shall be construed to oust or displace any member of the Board of Education of any county where the term of such member, as now provided by law, extends beyond the first Monday in May, one thousand nine hundred and thirty-three.

Term of present
incumbent prevails
in case of conflict.

In case of any conflict between the existing term of any member of the Board of Education of any county and the term of any member appointed by this act, then the present incumbent shall be deemed and held as the legal member of the Board of Education of the particular county.

Pay allowed by
State limited to
five members.

SEC. 3. That the per diem and mileage of not exceeding five members of the County Board of Education of the several counties of the State shall be borne out of the State school fund; for any number in excess of five, out of the county school fund.

SEC. 4. That this act shall be in force and effect from and after the date of its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 774

CHAPTER 422

AN ACT TO AMEND THE NORTH CAROLINA GAME LAWS.

The General Assembly of North Carolina do enact:

Ch. 51, Public
Laws 1927, State
Game Law,
amended.

County Game
Commissioners.

SECTION 1. That section eighteen, chapter fifty-one, Public Laws of nineteen hundred and twenty-seven, be and the same is hereby amended by adding the following after the period at the end of said section: "In counties where game commissions are not created by legislative act the game commission of said county shall be composed of the chairman of the Board of County Commissioners, the Clerk of the Superior Court, and the duly appointed and bonded county game warden as authorized in section twenty, chapter fifty-one, Public Laws of nineteen hundred and twenty-seven."

Percentage of
proceeds from
sale of licenses
allowed counties
for certain
purposes.

SEC. 2. That section twenty-five, chapter fifty-one, Public Laws of nineteen hundred and twenty-seven, be and the same is hereby amended by substituting for the period at the end of said section a colon and adding the following words: "*Provided*, that under the fiscal laws, rulings of the Budget Bureau and in the manner used in paying any other bill or item of expense there shall be paid each hunting season by the De-

partment of Conservation and Development to each county game commission as created in section eighteen, as amended, one one-hundredth part of the following per cent of receipts from the total sales of hunting licenses in North Carolina; five per cent of the first twenty-five thousand dollars; ten per cent of the second twenty-five thousand dollars; and fifteen per cent of all sales in excess of fifty thousand dollars, said remittances to be made as promptly as practicable and to be used by the county game commission specifically and only for paying bounties for the heads of outlawed predatory birds and animals in said county."

SEC. 3. That chapter fifty-one, Public Laws of nineteen hundred and twenty-seven, be and the same is hereby amended by the adding the following after section twenty-seven and before section twenty-eight:

"Sec. 27. (a). That for the hunting seasons of nineteen hundred thirty-three and nineteen hundred thirty-four, and nineteen hundred thirty-four and nineteen hundred thirty-five the hunting license in North Carolina shall be as follows: a county resident license, sixty cents; a State-wide resident license, two dollars and ten cents; a non-resident license, ten dollars and ten cents; ten cents of the amount collected for each license to go to the warden selling the licenses; and that the Department of Conservation and Development shall sell said licenses through duly bonded wardens or selling agents."

New license fees
for next biennium.

Commission to
wardens selling
same.

SEC. 4. That chapter fifty-one, Public Laws, nineteen hundred and twenty-seven, be and the same is hereby amended by striking out all of section thirty-two and substituting in lieu thereof the following:

"Sec. 32. *Open seasons.* That for the purpose of fixing the open seasons the State shall be divided into three zones: the *Western*, the *Central*, and the *Eastern*. The *Western Zone* shall be composed of the counties of Alleghany, Ashe, Watauga, Avery, Mitchell, Yancey, Buncombe, and Henderson and all other counties lying West of said counties; the *Central Zone* shall begin at the eastern boundary of the *Western Zone*, extend to and include the counties of Warren, Franklin, Wake, Chatham, Lee, Moore and Richmond; the *Eastern Zone* shall begin on the eastern boundary of the *Central Zone* and include all counties to the Atlantic Ocean. The open season for taking game animals and game birds, excepting opossum, raccoon, bear, buffalo, elk, squirrel and deer, shall be as follows:

State divided into
zones for open
seasons.

Western Zone.

Central Zone.

Eastern Zone.

Western Zone—November 15 to January 1.

Central Zone—November 20 to February 20.

Eastern Zone—November 20 to February 1.

Open seasons by
zones.

- Deer. The open season on deer as follows:
 Western and Central Zones—October 15 to December 15.
 Eastern Zone—September 1 to December 15.
- Squirrel. The open season on squirrel as follows:
 Western Zone—October 1 to November 30.
 Central and Eastern Zones—October 1 to December 31.
- Opossum and raccoon. The open season on opossum and raccoons as follows:
 All Zones—November 1 to January 31.
- Bear. The open season on bear as follows:
 Western and Central Zones—October 1 to January 15.
 Eastern Zone—Outlawed for 1933.
- Open seasons in certain counties. *Provided*, that the open seasons in the counties of Halifax, Northampton, Hertford, Person, Martin, Bertie, and Washington shall be as follows:
 squirrel—September 15 to February 1.
 deer—September 1 to January 1.
 quail—November 20 to February 20.
 turkey—November 20 to February 20.
 raccoon—October 1 to February 1.
 No open seasons on the following game animals and birds;
 beaver, buffalo, elk, doe deer, pheasants and rough grouse.
- Migratory waterfowl. The open and closed season on all migratory wildfowl shall conform with the United States Biological Survey Legislation, irrespective of season as set forth by the North Carolina Game Laws."
- Ch. 159, Public Laws 1931, amended. SEC. 5. That chapter one hundred fifty-nine, Public Laws of nineteen hundred thirty-one, be and the same is hereby amended by striking out in lines sixteen and seventeen of section one of said act the words and figures, "three thousand (3,000)," and substituting in lieu thereof the words and figures, "one thousand (1,000)."
- Consent in writing to hunt upon another's lands. SEC. 6. It shall be unlawful for any person or persons to hunt with guns or dogs upon the lands of another without first having obtained permission from the owner or owners of such lands, and said permission so obtained may be continuous for one open hunting season only.
- Game laws in Bladen County unaffected. SEC. 6½. *Provided*, that this act shall not repeal Chapter 210, Public-Local Laws of 1931, relating to the Bladen County Game Laws.
- Violation made misdemeanor. SEC. 7. Any person or persons violating any of the provisions of this act shall be guilty of a misdemeanor and fined not to exceed fifty dollars or imprisoned for not more than thirty days for each offense.
- Conflicting laws repealed. SEC. 8. All laws and clauses of laws in conflict with this act are hereby repealed: *Provided*, nothing herein shall be construed to repeal or amend the provisions of House Bill two
- Saving clause.

hundred and seventy-nine, passed and ratified during the session of nineteen hundred and thirty-three, relative to game in Beaufort County.

SEC. 9. That this act shall be in full force and effect from and after June thirtieth, nineteen hundred and thirty-three. Effective.
June 30, 1933.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1563

CHAPTER 423

AN ACT TO AMEND HOUSE BILL 1464, BEING "AN ACT TO AMEND SENATE BILL 180, THE SAME BEING 'A BILL TO BE ENTITLED AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES,' RATIFIED ON THE TWENTY-SEVENTH DAY OF MARCH, 1933, RELATIVE TO NASH COUNTY."

The General Assembly of North Carolina do enact:

SECTION 1. That section one of House Bill fourteen hundred and sixty-four be amended by striking out the word "April" in line twenty-three of section one between the words "before" and "first" and inserting in lieu thereof the word "January"; that the period at the end of said section be stricken out and a semi-colon inserted and the following added: "the payment of the nineteen hundred and thirty-two taxes shall be made at the time of settlement of back taxes."

H. B. No. 1464,
Public Laws 1933,
amended, as to
Tax Relief Act in
Nash County.

Payment of 1932
taxes required.

SEC. 2. That section one and one-half of said bill be amended by striking out the period at the end thereof and inserting a colon and adding the following: "*Provided, further, that any penalties heretofore paid shall not be refunded.*"

No refund of
penalties already
paid.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1564

CHAPTER 424

AN ACT TO AMEND SENATE BILL 180, PUBLIC LAWS OF 1933, ENTITLED "AN ACT TO ALLOW COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED THE 27TH DAY OF MARCH, 1933.

The General Assembly of North Carolina do enact:

S. B. No. 180,
Public Laws 1933,
Tax Relief Act,
amended, as to
Burke and Cald-
well Counties
and their
municipalities.

SECTION 1. That Senate Bill one hundred eighty, ratified March twenty-seventh, one thousand nine hundred thirty-three, be and the same is hereby amended by adding in section fourteen after the word "Rockingham" and before the word "and" in the last line of said section the words "Burke, Caldwell, and the Municipalities therein."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1568

CHAPTER 425

AN ACT TO AMEND HOUSE BILL 158, BEING "AN ACT SETTING UP AND ESTABLISHING METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," RATIFIED MARCH 13, 1933.

The General Assembly of North Carolina do enact:

S. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended,
exempting Durham
County and its
municipalities.

SECTION 1. That section twenty-six of House Bill one hundred fifty-eight, ratified March thirteenth, one thousand nine hundred thirty-three, be amended by adding after the word "case" in the last line of said section, the following: "Provided, this act shall not apply to Durham County and/or the municipalities in said County."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1573

CHAPTER 426

AN ACT TO EXEMPT GRANVILLE COUNTY FROM THE PROVISIONS OF HOUSE BILL 660, RATIFIED APRIL 10, 1933, RELATING TO APPLICATION OF FEES IN CRIMINAL CASES TO THE PAYMENT OF TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Six hundred sixty, ratified April 10, 1933, the same being "An Act to Require the Fees for which a County is Liable under Article Five, Chapter Twenty-three, Consolidated Statutes, to be Applied upon the Payment of Taxes," shall not apply to Granville County, and the said county is exempt from any and all provisions of said act. This act shall also apply to Craven County.

H. B. No. 660, Public Laws 1933, amended, as to application of fees in criminal cases to taxes in Granville and Craven Counties.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1587

CHAPTER 427

AN ACT TO AMEND THE TAX FORECLOSURE ACT OF 1933, KNOWN AS HOUSE BILL NO. 158; TO AMEND TAX SALES CERTIFICATES REFUNDING ACT OF 1933, KNOWN AS SENATE BILL NO. 180; AND TO EXEMPT FROM THE PROVISIONS OF EACH OF SAID ACTS MECKLENBURG COUNTY AND THE MUNICIPALITIES THEREIN; AND TO AMEND DELINQUENT TAXPAYERS ACT OF MECKLENBURG COUNTY, KNOWN AS SENATE BILL NO. 175.

The General Assembly of North Carolina do enact:

SECTION 1. That none of the provisions of the Tax Foreclosure Act of nineteen hundred and thirty-three, ratified March thirteenth, nineteen hundred and thirty-three, and known as House Bill number one hundred and fifty-eight, shall apply to Mecklenburg County nor to any municipality therein.

H. B. No. 158, Public Laws 1933, Tax Foreclosure Act, amended, exempting Mecklenburg County and its municipalities.

SEC. 2. That none of the provisions of the Tax Sales Certificates Refunding Act of nineteen hundred and thirty-three, ratified March twenty-seventh, nineteen hundred and thirty-three, and known as Senate Bill number one hundred and eighty, shall apply to Mecklenburg County nor to any municipality therein.

S. B. No. 180, Public Laws 1933, Tax Relief Act, likewise amended.

SEC. 3. That section thirty-two of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be and the same is hereby repealed.

S. B. No. 175, Public-Local Laws 1933, amended.

Collection of
taxes in Meck-
lenburg County.

SEC. 4. That section twenty-one of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be amended by striking out after the word "within" and before the word "after" the words "one year," and inserting in lieu thereof the words "seven months;" and by striking out after the word "Charlotte" and before the word "shall" the words "after thirty days notice to said taxpayer, given by mail to his last named address," and inserting in lieu thereof the following words: "shall cause advertisement thereof to be made in a newspaper published in the County of Mecklenburg once each week for four successive weeks, which advertisement shall be sufficient notice to anyone owning or claiming any interest in such real estate, that unless the taxes and/or assessments are paid thereon within thirty days from the date of the first advertisement thereof, judgment will be rendered, as hereinafter provided, and unless such taxes and/or assessments are paid within thirty days from the date of the first advertisement thereof the Treasurer-Tax Collector, or in case of delinquent city taxes or assessments the Collector of Revenue for the City of Charlotte."

Notice to
delinquents.

Again amended.

SEC. 5. That section twenty-five of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be amended by striking out between the word "that" and "months" the words "at any time after twelve," and inserting in lieu thereof the words "within eighteen."

Again amended.

SEC. 6. That section twenty-eight of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be amended by striking out between the words "charge" and "which" the words "not to exceed one thousand dollars," and inserting in lieu thereof the words "in the discretion of the County Board of Commissioners of Mecklenburg County;" and by striking out between the words "charge" and "which" where the same appear a second time in said section the words "not to exceed one thousand dollars," and inserting in lieu thereof the words "in the discretion of the Governing Body of the City of Charlotte."

Conflicting laws
repealed.

SEC. 7. That all laws and parts of laws in conflict herewith are hereby repealed.

SEC. 8. That this act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

S.B. 592

CHAPTER 428

AN ACT TO AMEND CHAPTER 143 PUBLIC LAWS OF 1931, ALLOWING HUNTING AND KILLING OF FOXES AT ANY TIME IN HENDERSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 5 of Chapter 143 of the Public Laws of 1931 be and the same is hereby amended by inserting between the word "Lenoir" and the word "and" in line 11, in said section, the word "Henderson."

Ch. 143, Public Laws 1931, amended, as to fox hunting in Henderson County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

S.B. 677

CHAPTER 429

AN ACT TO AMEND SENATE BILL 313, RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES, WHICH WAS RATIFIED MARCH 20, 1933, BY EXEMPTING STOKES COUNTY FROM THE OPERATION OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That Stokes County be, and the same is hereby exempt from the provisions of Senate Bill 313, relating to the fees for Registering Federal Crop Liens and Federal Chattel Mortgages, which was ratified March 20, 1933.

S. B. No. 313, Public Laws 1933, amended, exempting Stokes County from Act relating to registering Federal crop liens.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 720

CHAPTER 430

AN ACT TO AMEND CHAPTER 198 BEING "AN ACT TO PROVIDE LICENSES FOR THE ARTIFICIAL PROPAGATION OF FISH IN NORTH CAROLINA" PUBLIC LAWS, SESSION 1929.

The General Assembly of North Carolina do enact:

Ch. 198, Public Laws 1929, amended, as to licenses for fish propagation.

SECTION 1. To amend chapter one hundred ninety-eight Public Laws, one thousand nine hundred twenty-nine, by striking out in lines five and six of section one the words "twenty-five dollars" and substituting therefor the words "five dollars" and further amend by substituting a semi-colon for the period at the end of said section and adding the following: "*Provided*, that any commercial fisherman who has paid the required license or licenses upon his fishing nets, devices or gear shall not be required to pay an additional license to deal in live fish for propagation purposes."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This law to be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1054

CHAPTER 431

AN ACT TO AMEND CHAPTER 169, PUBLIC LAWS 1921, RELATING TO SANITARY CONDITIONS IN CREAMERIES, ICE CREAM, BUTTER AND CHEESE FACTORIES.

The General Assembly of North Carolina do enact:

Ch. 169, Public Laws 1921, amended, as to sanitary conditions in dairy products factories.

SECTION 1. That section one of chapter one hundred and sixty-nine, Public Laws of one thousand nine hundred and twenty-one, be amended by inserting in line two after the words "ice cream" the words "frozen custard, milk sherbet, sherbet, water ices, and other similar frozen food products," and change the word "is" to "are."

Grade of products shipped into State.

SEC. 2. That section three of chapter one hundred and sixty-nine, Public Laws of one thousand nine hundred and twenty-one, be amended by inserting at end of section three the following, "and whole milk, sweet cream, and ice cream mix shipped into this State from other States shall meet the same requirements and be subject to the same regulations and shall carry a tag or label showing grade or standard of quality of product."

SEC. 3. That section eight of chapter one hundred and sixty-nine, Public Laws of one thousand nine hundred and twenty-one, be amended by inserting in line one after the word "authorized" the words "to make such definitions and."

Again amended.

SEC. 4. That section nine of chapter one hundred and sixty-nine, Public Laws of one thousand nine hundred and twenty-one, be amended by inserting in line three after the words "ice cream factory" the words "where ice cream, frozen custard, milk sherbet, sherbet, water ices and/or other similar frozen food products are made or stored or cheese factory." Also in line seven of the same section after the words "ice cream" insert the words "frozen custard, milk sherbet, sherbet, water ices, and/or other similar frozen food products."

Again amended.

SEC. 5. That this act shall not apply to Mecklenburg and Cabarrus Counties.

Counties excepted.

SEC. 6. All laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. That this act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1088

CHAPTER 432

AN ACT TO AMEND CHAPTER 149 OF THE PUBLIC LAWS OF 1927, WHICH CHAPTER IS KNOWN AS THE CAPITAL ISSUES LAW, RELATING TO THE REGULATION OF THE SALE OF SECURITIES WITHIN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred forty-nine of the Public Laws of one thousand nine hundred and twenty-seven, Section Two, Subparagraph (c), be and the same is hereby amended by inserting between the word "or" and the word "any" in the last line of said subparagraph, the words: "Any contract or agreement in the promotion of a plan or scheme whereby one party undertakes to purchase the increase or production of the other party from the article or thing sold under the plan or scheme, or whereby one party is to receive the profits arising from the increase or production of the article or thing sold under the plan or scheme, or."

Ch. 149, Public Laws 1927, Capital Issues Law, amended.

Sale of certain securities regulated.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1205

CHAPTER 433

AN ACT TO AMEND SECTION 1891 OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER 168, PUBLIC LAWS 1925, RELATING TO LICENSES FOR FYKE NETS AND MOTOR BOATS.

The General Assembly of North Carolina do enact:

C. S. 1891, and
ch. 168, Public
Laws 1925,
amended.

License fees for
certain fishing
nets and motor
boats.

Conflicting laws
repealed.

SECTION 1. That section one thousand eight hundred and ninety-one as amended by chapter one hundred and sixty-eight of the Public Laws of one thousand nine hundred and twenty-five be and the same is hereby amended by striking out line thirty-one of section one of said chapter and inserting in lieu thereof the words "Fyke nets, twenty-five cents each," and that said section be further amended by striking out the words and figures "five dollars (\$5.00)" in line forty-six of said section one and inserting in lieu thereof the words and figures "two dollars and fifty cents (\$2.50)."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1239

CHAPTER 434

AN ACT TO AMEND SECTION 4428 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO LOTTERIES.

The General Assembly of North Carolina do enact:

C. S. 4428,
amended.

Lotteries
regulated.

Conflicting laws
repealed.

SECTION 1. That section four thousand four hundred twenty-eight of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end of said section the following: "Any person who shall have in his possession any tickets, certificates or orders used in the operation of any lottery shall be held liable under this section, and the mere possession of such tickets shall be prima facie evidence of the violation of this statute."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B.1241

CHAPTER 435

AN ACT TO REGULATE THE FEES FOR FILING
AND DOCKETING TRANSCRIPTS OF JUDGMENTS
IN THE SEVERAL COUNTIES OF THE STATE.*The General Assembly of North Carolina do enact:*

SECTION 1. That the fee for filing, docketing and indexing transcripts of judgments in the offices of the several Clerks of the Superior Court in North Carolina shall be the same fee charged for filing, docketing and indexing transcripts of judgments in the office of the Clerk of the Superior Court of the County from which the transcript of judgment is sent to said County.

Fees for filing transcripts of judgments by Clerks of Superior Courts.

SEC. 2. That all laws or parts of laws, whether Public or Public-Local, are hereby repealed in so far as same affect this act.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1251

CHAPTER 436

AN ACT TO ALLOW COUNTIES AND OTHER UNITS
TO INVEST IN BONDS OF THEIR SAID UNIT NOT-
WITHSTANDING THE FACT THAT THEY HAVE
BEEN IN DEFAULT IN PAYMENT OF PRINCIPAL
AND INTEREST OF BONDED INDEBTEDNESS.

Whereas quite a number of counties and other units in the State have been in default but are now in position to buy and retire some of their indebtedness, *now, therefore,*

Preamble:
Debt defaults
of counties.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-nine (29) of Chapter Sixty (60) Public Laws of One Thousand Nine Hundred and Thirty-one (1931), be amended as follows:

Ch. 60, Public Laws 1931, amended, as to investment by local units in their own bonds even though in default.

In line twenty, after the word "securities," strike out the comma and insert a period, and strike out the following words in lines twenty, twenty-one, twenty-two and twenty-three, "and unless the unit which has issued such bonds or notes is not in default in the payment of any principal or interest of any indebtedness thereof."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1326

CHAPTER 437

AN ACT RELATING TO THE FEES FOR ISSUING CERTIFICATES OF ENCUMBRANCES AS REQUIRED FOR CROP LIENS AND FEDERAL CHATTEL MORTGAGES.

The General Assembly of North Carolina do enact:

S. B. No. 313,
Public Laws 1933,
amended, as to
registration fee of
Federal crop liens.

Conflicting laws
repealed.

SECTION 1. That the fee charged by the Register of Deeds for preparing and issuing a certificate of encumbrance as required for Federal chattel mortgages and/or crop liens shall be limited to fifty (50¢) cents for each such certificate.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1397

CHAPTER 438

AN ACT TO AMEND SECTION 1970 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO SUNDAY FISHING.

The General Assembly of North Carolina do enact:

C. S. 1970,
amended, as to
Sunday fishing
in State.

Conflicting laws
repealed.

SECTION 1. That Section 1970 of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out immediately following the word "net" and preceding the word "he" the following: "except such as are fastened to stakes."

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1400

CHAPTER 439

AN ACT TO PERMIT OLD DOCUMENTS TO BE RECORDED WHERE OFFICIAL SEAL OF OFFICER HAS NOT BEEN AFFIXED.

The General Assembly of North Carolina do enact:

SECTION 1. The Clerk of the Superior Court may order registered any deed, or other conveyance of land, in all cases where the instrument and probate bears date prior to January first, one thousand nine hundred and seven (1907) where the acknowledgment, private examination, or other proof of execution, has been taken or had before a notary public residing in the county where the land is situate, where said officer failed to affix his official seal, and where the certificate of said officer appears otherwise to be genuine.

Defective acknowledgment on old deeds validated.

SEC. 2. That this act shall not apply to pending litigation, nor affect vested rights.

Pending litigation and vested rights unaffected.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1419

CHAPTER 440

AN ACT TO AMEND CHAPTER 136, PUBLIC LAWS, 1927, KNOWN AS THE BUS LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That Sub-section (f), Section three, Chapter one hundred and thirty-six, Public Laws one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out all of said Sub-section (f) from and including the word "the" in line one to and including the word "lines" in line seven, and inserting in lieu thereof the following:

Ch. 136, Public Laws 1927, amended.

"The Commission may refuse to grant any application for a franchise certificate where the granting of such application would duplicate, in whole or in part, a previously authorized similar class of service."

Bus line franchises regulated.

SEC. 2. That said chapter one hundred and thirty-six Public Laws one thousand nine hundred and twenty-seven be further amended by striking out section seventeen thereof.

Again amended.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1434

CHAPTER 441

AN ACT TO AMEND CHAPTER 261 OF THE PUBLIC LAWS OF 1931, GIVING THE ADVISORY BUDGET COMMISSION AUTHORITY TO MAKE RULES AND REGULATIONS GOVERNING THE OPERATION OF THE DIVISION OF PURCHASE AND CONTRACT.

The General Assembly of North Carolina do enact:

Ch. 261, Public Laws 1931, amended, as to powers of Advisory Budget Commission over Division of Purchase and Contract.

SECTION 1. That Section 5 of Chapter 261 of the Public Laws of 1931 be and the same is hereby amended by striking out that portion of said section beginning with the word "and" in Line 44 and ending with the word "thereon" in Line 48 thereof, and inserting at the end of said section the following:

"The Advisory Budget Commission shall have the necessary authority to adopt rules and regulations governing the following:

Board of award.

(a). Designating a board of award, composed of members of the Budget Commission, or other regular employees of the State or its institutions (who shall serve without added compensation), to act with the Director in canvassing bids and awarding contracts.

Quorum of board.

(b). Fixing a quorum of the board of award and prescribing the routine and conditions to be followed in canvassing bids and awarding contracts.

Routine in awarding contracts.

(c). Prescribing routine for securing bids and awarding contracts on items that do not exceed \$2,000 in value.

Quantities.

(d). Prescribing items and quantities to be purchased locally.

Rejection of bids.

(e). Providing that where bids are unsatisfactory the Division, with the approval and consent of the Budget Commission, may reject all bids and purchase the article in the open market, but only at a lower price.

Purchase of State-made goods.

(f). Prescribing procedure to encourage the purchase of North Carolina farm products, and products of North Carolina manufacturing enterprises.

Other regulations.

(g). Adopting any other rules and regulations necessary to carry out the purpose of this act.

SEC. 2. That Section 10 of Chapter 261 of the Public Laws of 1931 be and the same is hereby amended by adding at the end of said section the following:

Sales tax taken into consideration on State bidders.

Provided further, that in canvassing and comparing bids there shall be taken into consideration any Sales Tax or Excise Tax that will accrue to the State of North Carolina which is levied now or hereafter may be levied and in no case shall

a bidder subject to such tax suffer in comparison with bids from those to whom such tax would not apply.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1478

CHAPTER 442

AN ACT TO AMEND CHAPTER 110, ARTICLE 6, OF THE CONSOLIDATED STATUTES, RELATING TO CHIROPRACTIC.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter 110, Article 6, of the Consolidated Statutes be, and the same is hereby amended as follows: C. S. 6711, 6712, 6713, 6715 and 6716, amended, as to chiropractors.

That the words "North Carolina Board of Chiropractors" be stricken out in Sections 6711, 6712, 6713, 6715, 6716 of the Consolidated Statutes, and the words "North Carolina Chiropractic Association" be inserted in lieu thereof.

That Section 6715 be amended by striking out the word "three" in line 17, and inserting in lieu thereof the word "four," so as to require a four-year course instead of three years.

SEC. 2. That a new section, to be numbered 6721-a, be inserted by adding the following after Section 6721: New section added, C. S. 6721-a.

"All duly licensed chiropractors of this State shall be exempt from service as jurors in any of the Courts of this State." Exempt from jury service.

SEC. 3. Amend Section 6722 by adding the words "as taught in recognized chiropractic schools and colleges" after the word "Chiropractic" and before the word "but" in line four. C. S. 6722, amended.

SEC. 4. Amend Section 6726 by adding the words "Any license or certificate granted by the Board under this act shall automatically be cancelled if the holder thereof fails to secure a renewal within three months from the time herein provided; but any license thus cancelled may, upon evidence of good moral character and proper proficiency, be restored upon the payment of ten (\$10.00) dollars." C. S. 6726, amended.
Cancellation and restoration of licenses.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1489

CHAPTER 443

AN ACT TO CLARIFY ACTS OF THE GENERAL ASSEMBLY OF ONE THOUSAND NINE HUNDRED THIRTY-THREE CONTAINING REFERENCES TO, AND AMENDMENTS OF THE NORTH CAROLINA CODE.

The General Assembly of North Carolina do enact:

Clarification of Acts of General Assembly in reference to Consolidated Statutes.

SECTION 1. That all acts of the General Assembly of one thousand nine hundred thirty-three, containing references to, or amendments of, any section or sections of "The North Carolina Code," or "The North Carolina Code of One Thousand Nine Hundred Thirty-one," or "Michie's North Carolina Code," are hereby declared to be intended as references to, and amendments of, the apposite, related, or cognate section or sections of the Consolidated Statutes, and all such references and amendments shall be liberally construed as intending to amend or relate to said apposite, related, or cognate sections of the said Consolidated Statutes.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1502

CHAPTER 444

AN ACT TO AMEND SENATE BILL 525 RELATING TO APPLICATION FOR LICENSE TO SELL BEER.

The General Assembly of North Carolina do enact:

S. B. No. 525, Public Laws 1933, Beverage Control Act, amended, as to non-resident licensees.

SECTION 1. That section twelve of Senate Bill five hundred and twenty-five, ratified the twenty-eighth day of April, one thousand nine hundred and thirty-three, be and the same is hereby amended by striking out the words "citizen and" in line one of subsection five of said section.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 120

CHAPTER 445

AN ACT TO RAISE REVENUE.

Revenue Act.

The General Assembly of North Carolina do enact:

ARTICLE I

SCHEDULE A

Schedule A.

INHERITANCE TAX

Inheritance Tax.

SECTION 1. *General provisions.*

General provisions.

A tax shall be and is hereby imposed upon the transfer of any property, real or personal, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations, in the following cases:

Imposition of tax.

First. When the transfer is by will or by the intestate laws of this State from any person dying, seized or possessed of the property while a resident of the State.

Resident testators or persons dying intestate.

Second. When the transfer is by will or intestate laws of this or any other State of real property or of goods, wares and merchandise within this State, or of any property, real, personal, or mixed, tangible or intangible, over which the State of North Carolina has a taxing jurisdiction, including State and municipal bonds, and the decedent was a resident of the State at the time of death; when the transfer is of real property or tangible personal property within the State, or intangible personal property that has acquired a situs in this State, and the decedent was a non-resident of the State at the time of death.

Property within State.

Non-residents leaving property in State.

Third. When the transfer of property made by a resident or non-resident is of real property within this State, or of goods, wares and merchandise within this State, or of any other property, real, personal, or mixed, tangible or intangible, over which the State of North Carolina has taxing jurisdiction, including State and municipal bonds, by deed, grant, bargain, sale, or gift made in contemplation of the death of the grantor, vendor, or donor, or intended to take effect in possession or enjoyment at or after such death, including a transfer under which the transferor has retained for his life or any period not ending before his death (a) the possession or enjoyment of, or the income from, the property or (b) the right to designate the persons who shall possess or enjoy the property or the income therefrom. Every transfer by deed, grant, bargain, sale, or gift, made within three years prior to the death of the grantor, vendor, or donor, exceeding three per cent of his or her estate, or in the nature of a final disposition or distribution thereof,

Transfers made in contemplation of death.

Conditions of transfer supporting presumption.

and without an adequate valuable consideration, shall, in the absence of proof to the contrary, be deemed to have been made in contemplation of death within the meaning of this section.

Contingent estates
or powers of
appointment.

Fourth. When any person or corporation comes into possession or enjoyment, by a transfer from a resident, or from a non-resident decedent, when such non-resident decedent's property consists of real property within this State or tangible personal property within the State, or intangible personal property that has acquired a situs in this State, of an estate in expectancy of any kind or character which is contingent or defeasible, transferred by any instrument taking effect after the passage of this act, or of any property transferred pursuant to a power of appointment contained in any instrument.

Property passing
by exercise of
power.

Fifth. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act, in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power, and had been bequeathed or devised by such donee by will, and the rate shall be determined by the relationship between the beneficiary under the power and the donor; and whenever any person or corporation possessing such power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related and succeeded thereto by will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Determination
of rate.

Transfer deemed
to take place
upon failure to
exercise power.

Particular estates
and remainders.

Sixth. Whenever any real or personal property, or both, of whatever kind or nature, tangible or intangible, is disposed of by will or by deed to any person or persons for life, or the life of the survivor, or for a term of years, or to any corporation for a term of years, with the power of appointment in such person or persons, or in such corporation, or reserving to the grantor or deviser the power of revocation, the tax, upon the death of the person making such will or deed, shall, on the whole amount of property so disposed of, be due and payable as in other cases,

Tax payable upon
death of donor.

and the said tax shall be computed according to the relationship of the first donee, or devisee, to the devisor. Rate computed.

Seventh. Where real property is held by husband and wife as tenants by the entirety, the surviving tenant shall be taxable only on one-half of the value of the property so transferred, unless, where it shall appear that the husband supplied the entire purchase money and the husband predeceases the wife, the wife shall be chargeable with the entire value of the property for inheritance tax, and where it appears that the wife supplied the entire purchase money and the wife predeceases the husband, the husband is chargeable with the value of the property for inheritance tax; and in the absence of evidence as to the proportions of the purchase price paid by the husband and wife, the presumption will be that each paid equal amounts, and only one-half of the value of the property shall be charged to the survivor for inheritance tax. Taxing estates by the entirety.

Where deceased tenant furnished whole of purchase price.

Presumption as to payment of equal shares.

SEC. 2. *Property exempt.* Property exempt.

The following property shall be exempt from taxation under this article:

(a). Property passing to or for the use of the State of North Carolina, or to or for the use of municipal corporations within the State or other political subdivisions thereof, for exclusively public purposes. Property for public use.

(b). Property passing to religious, charitable, or educational corporations, or to churches, hospitals, orphan asylums, public libraries, religious, benevolent, or charitable organizations, or passing to any trustee or trustees for religious, benevolent, or charitable purposes, where such religious, charitable, or educational institutions, corporations, churches, trusts, etc., are located within the State and not conducted for profit. Property for religious, educational or charitable use.

(c). Property passing to religious, educational, or charitable corporations, not conducted for profit, incorporated under the laws of any other State, and receiving and disbursing funds donated in this State for religious, educational, or charitable purposes. Non-resident religious, educational or charitable organizations.

(d). Proceeds of life insurance policies, not exceeding in the aggregate twenty thousand dollars, when payable to a beneficiary or beneficiaries named in such policy or policies, and such beneficiary or beneficiaries are any such person or persons as are designated in section three (a) of this article, and also proceeds of all life insurance policies payable to beneficiaries named in subsections (a), (b), and (c) of this section. And also proceeds of all policies of insurance paid by the United States Government to the beneficiary or bene- Life insurance policies.

Government insurance of ex-service men.

ficiaries or heirs at law of any deceased soldier of the World War, under the present laws of Congress or any amendment that may be hereafter made thereto.

Rate of tax—
Class A.

Lineal issue,
husband or wife,
or step- or
adopted children.

SEC. 3. *Rate of tax—Class A.*

(a). Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue, or lineal ancestor, or husband or wife, or stepchild of the person who died possessed of such property aforesaid, or child adopted by the decedent in conformity with the laws of this State or of any of the United States, or of any foreign kingdom or nation, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

Rate schedule.

First \$10,000, above exemption	1 per cent
Over \$10,000 and to \$25,000	2 per cent
Over \$25,000 and to \$50,000	3 per cent
Over \$50,000 and to \$100,000	4 per cent
Over \$100,000 and to \$200,000	5 per cent
Over \$200,000 and to \$500,000	6 per cent
Over \$500,000 and to \$1,000,000	7 per cent
Over \$1,000,000 and to \$1,500,000	8 per cent
Over \$1,500,000 and to \$2,000,000	9 per cent
Over \$2,000,000 and to \$2,500,000	10 per cent
Over \$2,500,000 and to \$3,000,000	11 per cent
Over \$3,000,000	12 per cent

Exemptions for
Class A.

Per stirpes
exemption.

Where wife is
main beneficiary
and children
survive.

(b). The persons mentioned in this class shall be entitled to the following exemptions: Widows, ten thousand dollars; each child under twenty-one (21) years of age, five thousand dollars; all other beneficiaries mentioned in this subsection, two thousand dollars each: *Provided*, a grandchild or grandchildren shall be allowed the single exemption or pro rata part of the exemption of the parent which he or they represent. The same rule shall apply to the taking under a will, and also in case of a specific legacy or devise: *Provided*, that when any person shall die leaving a widow and child or children under twenty-one years of age, and leaving all or substantially all of his property by will to his wife, the wife shall be allowed an additional exemption of five thousand dollars for each child under twenty-one years of age.

Rate of tax—
Class B.

Brother, sister
or issue of such;
uncle or aunt.

SEC. 4. *Rate of tax—Class B.*

Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or descendant of the brother or sister, or shall be the uncle or aunt by blood of the person who died possessed as aforesaid, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

First \$5,000	4 per cent	Rate schedule.
Over \$5,000 and to \$10,000	5 per cent	
Over \$10,000 and to \$25,000	6 per cent	
Over \$25,000 and to \$50,000	7 per cent	
Over \$50,000 and to \$100,000	8 per cent	
Over \$100,000 and to \$250,000	10 per cent	
Over \$250,000 and to \$500,000	12 per cent	
Over \$500,000 and to \$1,000,000	14 per cent	
Over \$1,000,000 and to \$1,500,000	16 per cent	
Over \$1,500,000 and to \$2,000,000	18 per cent	
Over \$2,000,000 and to \$2,500,000	20 per cent	
Over \$2,500,000 and to \$3,000,000	22 per cent	
Over \$3,000,000	24 per cent	

SEC. 5. *Rate of tax—Class C.*

Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of relationship or collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

First \$10,000	8 per cent	Rate schedule.
Over \$10,000 and to \$25,000	9 per cent	
Over \$25,000 and to \$50,000	10 per cent	
Over \$50,000 and to \$100,000	11 per cent	
Over \$100,000 and to \$250,000	13 per cent	
Over \$250,000 and to \$500,000	15 per cent	
Over \$500,000 and to \$1,000,000	17 per cent	
Over \$1,000,000 and to \$1,500,000	19 per cent	
Over \$1,500,000 and to \$2,000,000	21 per cent	
Over \$2,000,000 and to \$2,500,000	23 per cent	
Over \$2,500,000	25 per cent	

SEC. 6. *Estate tax.*

(a). A tax in addition to the inheritance tax imposed by this schedule is hereby imposed upon the transfer of the net estate of every decedent dying after the enactment of this schedule, whether a resident or non-resident of the State, where the inheritance tax imposed by this schedule is in the aggregate of a lesser amount than the maximum credit of eighty per cent of the Federal estate tax allowed by the Federal Estate Tax Act as contained in the Federal Revenue Act of 1926, or subsequent acts and amendments because of said tax herein imposed, then the inheritance tax provided for by this schedule shall be increased by an estate tax on the net estate so that the aggregate amount of tax due this State

Rate of tax—
Class C.

Other relationships
or strangers
in blood.

Estate tax.

Collectible where
inheritance tax
is less than
Federal estate
tax allowance.

Computation.

shall be the maximum amount of credit allowed under said Federal Estate Tax Act; said additional tax shall be paid out of the same funds as any other tax against the estate.

Estate tax collectible where tax is due Federal Government but not State.

(b). Where no tax is imposed by this schedule because of the exemptions herein or otherwise, and a tax is due the United States under the Federal Estate Tax Act, then a tax shall be due this State equal to the maximum amount of the credit allowed under said Federal Estate Tax Act.

Computation, same as under Federal Act.

(c). The administrative provisions of this schedule, wherever applicable, shall apply to the collection of the tax imposed by this section. The amount of the tax as imposed by subsection (a) of this section shall be computed in full accordance with the Federal Estate Tax Act as contained in the Federal Revenue Act of 1926, or subsequent acts and amendments.

Constitutional parts of Act upheld.

(d). If this section, or any subsection, phrase or clause thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion or portions of this schedule in force at the time of the enactment of this section, nor shall such decision affect the validity of the remaining portion or portions of this section.

Deductions.

SEC. 7. *Deductions.*

In determining the clear market value of property taxed under this article or schedule, the following deductions, and no others, shall be allowed:

Taxes.

(a). Taxes accrued and unpaid.

Special assessments.

(b). Drainage and street assessments (due as of date of death).

Funeral expenses.

(c). Funeral and burial expenses.

Debts.

(d). Debts of decedent.

Other inheritance or estate taxes.

(e). Estate and inheritance taxes paid to other States, and death duties paid to foreign countries, and Federal estates taxes, except additional estate taxes levied by act of Congress, effective June 6, 1932.

Monuments up to \$500.

(f). Amount actually expended for monuments not exceeding the sum of five hundred dollars (\$500).

Commissions.

(g). Commissions of executors and administrators actually allowed and paid.

Administration costs.

(h). Costs of administration, including reasonable attorneys' fees.

Clerk Superior Court to certify estates where no personal representative named.

SEC. 8. *Where no personal representative appointed, Clerk of Superior Court to certify same to Commissioner of Revenue.*

Whenever an estate subject to the tax under this act shall be settled or divided among the heirs at law, legatees or devisees, without the qualification and appointment of a per-

sonal representative, the clerk of the Superior Court of the county wherein the estate is situated shall certify the same to the Commissioner of Revenue, whereupon the Commissioner of Revenue shall proceed to appraise said estate and collect the inheritance tax thereon as prescribed by this act.

SEC. 9. *Tax to be paid on shares of stock before transferred, and penalty for violation.* Tax on shares of stock before transfer.

(a). Property taxable within the meaning of this act shall include bonds or shares of stock in any incorporated company incorporated in this State, regardless of whether or not any such incorporated company shall have any or all of its capital stock invested in property outside of this State and doing business outside of this State, and the tax on the transfer of any bonds and/or shares of stock in any such incorporated company owning property and doing business outside of the State shall be paid before waivers are issued for the transfer of such shares of stock. No corporation of this State shall transfer any bonds or stock of said corporation standing in the name of or belonging to a decedent or in the joint names of a decedent and one or more persons, or in trust for a decedent, unless notice of the time of such transfer is served upon the Commissioner of Revenue at least ten days prior to such transfer, nor until said Commissioner of Revenue shall consent thereto in writing. Any corporation making such a transfer without first obtaining consent of the Commissioner of Revenue as aforesaid shall be liable for the amount of any tax which may thereafter be assessed on account of the transfer of such bonds and/or stock, together with the interest thereon, and in addition thereto a penalty of one thousand dollars, which liability for such tax, interest, and penalty may be enforced by an action brought by the State in the name of the Commissioner of Revenue. The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in possession or enjoyment, present or future, by distribution, or by statute, descent, devise, bequest, grant, deed, bargain, sale, gift, or otherwise. A waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock.

Corporations forbidden to make transfer without consent of Commissioner of Revenue.

Penalty for violation.

"Transfer" defined.

Waiver of Commissioner as protection.

(b). Any incorporated company not incorporated in this State and owning property in this State which shall transfer on its books the shares of stock of any resident decedent holder of bonds and/or shares of stock in such company exceeding in value two hundred dollars before the inheritance tax, if any, has been paid, shall become liable for the payment of said tax; and any property held by such company in

Penalty for forbidden transfer of unincorporated companies.

Waiver of Commissioner. this State shall be subject to execution to satisfy same. A receipt or waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock.

Blanks furnished by Commissioner.

SEC. 10. *Commissioner of Revenue to furnish blanks and require reports of value of shares of stock.*

Value of shares computed.

(a). The Commissioner of Revenue shall prepare and furnish, upon application, blank forms covering such information as may be necessary to determine the amount of inheritance tax due the State of North Carolina on the transfer of any such bonds and/or stock; he shall determine the value of such bonds and/or stock, and shall have full authority to do all things necessary to make full and final settlement of all such inheritance taxes due or to become due.

Reports required.

(b). The Commissioner of Revenue shall have authority, under penalties provided in this act, to require that any reports necessary to a proper enforcement of this act be made by any such incorporated company owning property in this State.

Life insurance policies.

LIFE INSURANCE POLICIES

Rate of tax.

SEC. 11. The proceeds of all life insurance policies payable at or after the death of the insured, when the premiums have been paid by the insured, and whether payable to the estate of the insured or to a beneficiary or beneficiaries named in the policy, shall be taxable at the rates provided for in this article, subject to the exemptions in section two of this article.

Recurring taxes.

RECURRING TAXES

Only one tax within two years.

SEC. 12. Where property transferred has been taxed under the provisions of this article, such property shall not be assessed and/or taxed on account of any other transfer of like kind occurring within two (2) years from the date of the death of the former decedent: *Provided*, that this section shall apply only to the transferees designated in sections three (3) and four (4) of this article.

Application.

Discharge of heirs, etc., from liability by payment of tax.

SEC. 13. *When all heirs, legatees, etc., are discharged from liability.*

All heirs, legatees, devisees, administrators, executors, and trustees shall only be discharged from liability for the amount of such taxes, settlement of which they may be charged with, by paying the same for the use aforesaid as herein-after provided.

SEC. 14. *Discount for payment in six months; interest after twelve months; penalty after two years.*

All taxes imposed by this act shall be due and payable at the death of the testator, intestate, grantor, donor or vendor, and if the same are paid within six months from the date of the death of the testator, intestate, grantor, donor, vendor, a discount of three per centum shall be allowed and deducted from such taxes; if not paid within twelve months from date of death of the testator, intestate, grantor, donor or vendor, such tax shall bear interest at the rate of six per centum per annum, to be computed from the expiration of twelve months from the date of the death of such testator, intestate, grantor, donor or vendor until paid: *Provided*, that if the taxes herein levied shall not be paid in full within two years from date of death of testator, intestate, grantor, donor or vendor, then and in such case a penalty of five per centum upon the amount of taxes remaining due and unpaid shall be added: *Provided further*, that the penalty of five per centum herein imposed may be remitted by the Commissioner of Revenue in case of unavoidable delay in settlement of estate or of pending litigation, and the Commissioner of Revenue is further authorized, in case of protracted litigation or other delay in settlement not attributable to laches of the party liable for the tax, to remit all or any portion of the interest charges accruing under this schedule, with respect to so much of the estate as was involved in such litigation or other unavoidable cause of delay: *Provided*, that time for payment and collection of such tax may be extended by the Commissioner of Revenue for good reasons shown.

Discount for
early payment.

Penalty after
12 months.

Penalty after
two years.

Remission of
penalty for cause.

Extension of
time.

SEC. 15. *Collection to be made by sheriff if not paid in two years.*

If taxes imposed by this act are not paid within two years after the death of the decedent, it shall be the duty of the Commissioner of Revenue to certify to the sheriff of the county in which the estate is located the amount of tax due upon such inheritance, and the sheriff shall collect the same as other taxes, with an addition of two and one-half per cent as sheriff's fees for collecting same, which fees shall be in addition to any salary or other compensation allowed by law to the sheriffs for their services; and the sheriff is hereby given the same rights of levy and sale upon any property upon which the said tax is payable as is given in the Machinery Act for the collection of other taxes. The sheriff shall make return to the Commissioner of Revenue of all such taxes within thirty days after collection.

Collection by
sheriff of
delinquent taxes.

Fees added.

Levy and sale.

SEC. 16. *Executor, etc., shall deduct tax.*

Personal representatives to deduct tax before distribution.

The executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to said tax shall deduct therefrom at the rate prescribed, or if the legacy or share in the estate be not money, he shall demand payment of a sum to be computed at the same rates upon the appraised value thereof for the use of the State; and no executor or administrator shall pay or deliver any specific legacy or article to be distributed, subject to tax, except on the payment into his hands of a sum computed on its value as aforesaid; and in case of neglect or refusal on the part of said legatee to pay the same such specific legacy or article, or so much thereof as shall be necessary, shall be sold by such executor or administrator at public sale, after notice to such legatee, and the balance that may be left in the hands of the executor or administrator shall be distributed as is or may be directed by law; and every sum of money retained by any executor or administrator or paid into his hands on account of any legacy or distributive share for the use of the State shall be paid by him to the proper officer without delay.

Sale of legacies to enforce payment of tax.

SEC. 17. *Legacy for life, etc., tax to be retained, etc., upon the whole amount.*

Apportionment of tax between particular estates and remainders.

If the legacy or devise subject to said tax be given to a beneficiary for life or for a term of years, or upon condition or contingency, with remainder to take effect upon the termination of the life estate or the happening of the condition or contingency, the tax on the whole amount shall be due and payable as in other cases, and said tax shall be apportioned between such life tenant and the remainderman, such apportionment to be made by computation based upon the mortuary and annuity tables set out as sections one thousand seven hundred and ninety and one thousand seven hundred and ninety-one of the Consolidated Statutes, and upon the basis of six per centum of the gross value of the estate for the period of expectancy of the life tenant in determining the value of the respective interests. When property is transferred or limited in trust or otherwise, and the rights, interest, or estate of the transferees or beneficiaries are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate, within the discretion of the Revenue Commissioner, which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this act, and such tax so imposed shall be due and payable forthwith out of

Method of computation.

Highest rates on trust and contingent estates.

the property transferred, and the Commissioner of Revenue shall assess the tax on such property.

SEC. 18. *Legacy charged upon real estate, heir or devisee to deduct and pay to executor, etc.*

Whenever such legacy shall be charged upon or payable out of real estate, the heir or devisee of such real estate, before paying the same to such legatee, shall deduct the tax therefrom at the rates aforesaid, and pay the amount so deducted to the executor or administrator or the Commissioner of Revenue, and the same shall remain a charge upon such real estate until paid, and in default thereof the same shall be enforced by the decrees of the court in the same manner as the payment of such legacy may be enforced: *Provided*, that all taxes imposed by this act shall be a lien upon the real and personal property of the estate on which the tax is imposed or upon the proceeds arising from the sale of such property from the time said tax is due and payable, and shall continue a lien until said tax is paid and receipted for by the proper officer of the State: *Provided further*, that no lien for inheritance or estate taxes which accrued prior to May first, one thousand nine hundred twenty-three, shall attach or affect the land.

Payment of tax on legacy charged upon real estate.

Payment enforced.

Tax declared lien on all property taxable.

No lien on taxes accruing prior to May 1, 1923.

SEC. 19. *Computation of tax on non-resident decedents.*

A tax shall be assessed on the transfer of property, including property specifically devised or bequeathed, made subject to tax as aforesaid in this State of a non-resident decedent, if all or any part of the estate of such decedent, wherever situated, shall pass to persons or corporations taxable under this act, which tax shall bear the same ratio to the entire tax which the said estate would have been subject to under this act if such non-resident decedent had been a resident of this State, and all his property, real and personal, had been located within this State, as such taxable property within this State bears to the entire estate, wherever situated. It shall be the duty of the personal representative to furnish to the Commissioner of Revenue such information as may be necessary or required to enable the Commissioner to ascertain a proper computation of his tax. Where the personal representative fails or refuses to furnish information from which this assessment can be made, the property in this State liable to tax under this act shall be taxed at the highest rate applicable to those who are strangers in blood.

Tax computed on non-resident decedents.

Ratio of tax.

Information furnished Commissioner.

Failure to furnish information incurs highest rate.

Duties of Clerks
Superior Court.

General informa-
tion obtained at
time of issuance
of letters.

Report to
Commissioner.

Blanks for
reports.

Small estates
excepted.

Inheritance tax
record to be kept.

Fees of Clerk for
performing duties.

Fees where real
estate is situate
in several
counties.

SEC. 20. *Duties of the clerks of the Superior Court.*

(a). It shall be the duty of the clerk of the Superior Court to obtain from any executor or administrator, at the time of the qualification of such executor or administrator, the address of the personal representative qualifying, the names and addresses of the heirs at law, legatees, distributees, devisees, etc., as far as practical; the approximate value and character of the property or estate, both real and personal; the relationship of the heirs at law, legatees, devisees, etc., to the decedent, and forward the same to the Commissioner of Revenue on or before the tenth day of each month; and the Commissioner of Revenue shall furnish the several clerks blanks upon which to make said report, but the failure to so furnish blanks shall not relieve the clerk from the duty herein imposed. The clerk shall make no report of a death where the estate of a decedent is less than two thousand dollars in value, when the beneficiary is husband or wife or child or grandchild of the decedent.

(b). It shall also be the duty of the clerk of the Superior Court of each of the several counties of the State to enter in a book, prepared and furnished by the Commissioner of Revenue, to be kept for that purpose, and which shall be a public record, a condensed copy of the settlement of inheritance taxes of each estate, together with a copy of the receipt showing payment, or a certificate showing no tax due, as shall be certified to him by the Commissioner of Revenue.

(c). For these services, where performed by the clerk, the clerk shall be paid by the Commissioner of Revenue, when certificates and receipts are sent in to be recorded, as follows: For recording the certificate of the Commissioner of Revenue showing no tax due, the sum of fifty cents (\$.50). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is one hundred dollars (\$100) or less he shall be paid the sum of one dollar (\$1.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than one hundred dollars (\$100) and not over five hundred dollars (\$500) he shall be paid the sum of two dollars (\$2.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than five hundred dollars (\$500) he shall be paid the sum of five dollars (\$5.00), which sum shall be the maximum amount paid for recording the certificate of the Commissioner of Revenue for any one estate: *Provided*, that where the decedent owns real estate in one or more counties, other than the county in which the administration of the estate is had, then the fee of the clerks of the court of such other counties for re-

cording the certificate of the Commissioner of Revenue shall be fifty cents (\$.50) each, and the same fee shall be paid for like service by the clerks in case of the settlement of the estates of non-residents. The clerk of the Superior Court shall receive the sum of fifty cents for making up and transmitting to the Commissioner of Revenue the report required in this section, containing a list of persons who died leaving property in his county during the preceding month, etc.: *Provided further*, that where the clerk of the Superior Court has failed or neglected to make the report required of him in this section, in that case he shall only receive for recording the certificate of the Commissioner of Revenue the sum of fifty cents (\$.50).

Forfeiture of fees
for failure to
make reports.

The clerks of the Superior Court of the several counties shall be allowed the fees provided for in this section in addition to other fees or salaries received by them, and any and all provisions in local acts in conflict with this act are hereby repealed.

Fees additional
to other
compensation.

SEC. 21. *Information by administrator and executor.*

Every administrator shall prepare a statement in duplicate, showing as far as can be ascertained the names of all the heirs at law and their relationship to decedent, and every executor shall prepare a like statement, accompanied by a copy of the will, showing the relationship to the decedent of all legatees, distributees, and devisees named in the will, and the age at the time of death of the decedent of all legatees, distributees, devisees to whom property is bequeathed or devised for life or for a term of years, and the names of those, if any, who have died before the decedent, together with the postoffice address of executor, administrator, or trustee. If any of the heirs at law, distributees, and devisees are minor children of the decedent, such statement shall also show the age of each of such minor children. The statement shall also contain a complete inventory of all the real property of the decedent located in the State, and of all personal property of the estate, of all insurance policies upon the life of the decedent, together with an appraisal under oath of the value of each class of property embraced in the inventory, and the value of the whole, together with any deductions permitted by this statute, so far as they may be ascertained at the time of filing such statement; and also the full statement of all gifts or advancements made by deed, grant, or sale to any person or corporation, in trust or otherwise, within three years prior to the death of the decedent. The statement herein provided for shall be filed with the Commissioner of Revenue at Raleigh, N. C., six months after the quali-

Reports required
of administrators
and executors.

Contents.

Minors.

Inventory.

Gifts and
advancements.

Filed with
Commissioner.

Penalty for refusal.	fication of the executor or administrator, upon blank forms to be prepared by the Commissioner of Revenue. If any administrator or executor fails or refuses to comply with any of the requirements of this section he shall be liable to a penalty in the sum of five hundred dollars, to be recovered by the Commissioner of Revenue in action to be brought by the Commissioner of Revenue to collect such sum in the Superior Court of Wake County against such administrator or executor. The Commissioner of Revenue, for good cause shown, may remit all or any portion of the penalty imposed under the provisions of this section. Every executor or administrator may make a tentative settlement of the inheritance tax with the Commissioner of Revenue, based on the sworn inventory provided in this section: <i>Provided</i> , that this does not apply to estates of less than two thousand dollars in value when the beneficiaries are husband or wife or children or grandchildren, or parent or parents of the decedent.
Remission of penalty.	
Tentative settlements.	
Inapplicable to small estates.	

SEC. 21½. *Regulations governing access to safe deposits of a decedent.*

Banks forbidden to allow property taken from safe deposits without retaining sufficient amount for tax.	No safe deposit company, trust company, corporation, bank, or other institution, person or persons having in possession or in control or custody, in whole or in part, securities, deposits, assets, or property belonging to or standing in the name of a decedent, or belonging to or standing in the joint names of a decedent and one or more persons, shall deliver or transfer the same to any person whatsoever, whether in a representative capacity or not, or to the survivor or to the survivors when held in the joint names of a decedent and one or more persons without retaining a sufficient portion or amount thereof to pay taxes or interest which would thereafter be assessed thereon under this act; but the Commissioner of Revenue may consent in writing to such delivery or transfer, and such consent shall relieve said safe deposit company, trust company, corporation, bank, or other institution, person or persons from the obligation herein imposed. Every safe deposit company, trust company, corporation, bank or other institution, person or persons engaged in the business of renting lock boxes for the safe-keeping of valuable papers and personal effects or having in their possession or supervision in such lock boxes such valuable papers or personal effects shall, upon the death of any person using such lock box, as a condition precedent to the opening of such lock box by the executor, administrator, personal representative, or co-tenant of such deceased person, require the presence of the Clerk of the Superior Court, or deputy, or representative of the Clerk of the Superior Court of the county in which
Commissioner may waive provision.	
Presence of Clerk Superior Court or representative required when opening lock boxes.	

such lock box is located. It shall be the duty of the Clerk of the Superior Court, or his representative, in the presence of an officer or representative of the safe deposit company, trust company, corporation, bank, or other institution, person or persons, to make an inventory of the contents of any such lock box and to furnish a copy of such inventory to the Commissioner of Revenue, to the executor, administrator, personal representative, or co-tenant of the decedent, and a copy to the safe deposit company, trust company, corporation, bank, or other institution, person or persons having possession of such lock box. Notwithstanding any of the provisions of this section any life insurance company may pay the proceeds of any policy upon the life of a decedent to the person entitled thereto as soon as it shall have mailed to the Commissioner of Revenue a notice, in such form as the Commissioner of Revenue may prescribe, setting forth the fact of such payment, but if such notice be not mailed all of the provisions of this section shall apply.

Inventories of lock boxes to be made.

Copy to Commissioner.

Payment of life insurance policies.

Notice to Commissioner.

Failure to comply with the provisions of this section shall render such safe deposit company, trust company, corporation, bank or other institution, person or persons liable for the amount of the taxes and interest due under this act on the succession to such securities, deposits, assets, or property, but in any action brought under this provision it shall be a sufficient defense that the delivery or transfer of securities, deposits, assets, or property was made in good faith without knowledge of the death of the decedent and without knowledge of circumstances sufficient to place the defendant on inquiry.

Violation by banks incurs liability for tax.

SEC. 22. *Supervision by Commissioner of Revenue.*

The Commissioner of Revenue shall have complete supervision of the enforcement of all provisions of the Inheritance Tax Act and the collections of all inheritance taxes found to be due thereunder, and shall make all necessary rules and regulations for the just and equitable administration thereof. He shall regularly employ such deputies, attorneys, examiners, or special agents as may be necessary for the reasonable carrying out of its full intent and purpose. Such deputies, attorneys, examiners, or special agents shall, as often as required to do so, visit the several counties of the State to inquire and ascertain if all inheritance taxes due from estates of decedents, or heirs at law, legatees, devisees, or distributees thereof have been paid; to see that all statements required by this act are filed by administrators and executors, or by the beneficiaries under wills where no executor is appointed; to examine into all statements filed by such administrators and executors; to require such administrators and executors

Supervision by Commissioner over Inheritance Tax Act.

Assistants.

Their duties enumerated.

Additional appraisals.	to furnish any additional information that may be deemed necessary to determine the amount of tax that should be paid by such estate. If not satisfied, after investigation, with valuation returned by the administrator or executor, the deputy, attorney, examiner, or appraiser shall make an additional appraisal after proper examination and inquiry, or may, in special cases, recommend the appointment by the Commissioner of Revenue of a special appraiser, who, in such case, shall be paid five dollars per day and expenses for his services. The administrator or executor, if not satisfied with such additional appraisal, may appeal within thirty days to the Commissioner of Revenue, which appeal shall be heard and determined as other cases. From this decision the administrator or executor shall have the right to appeal to the Superior Court of the county in which said estate is situated for the purpose of having said issue tried; said appeal to be made in the same way and manner as is now provided by law for appeals from the decisions of the Corporation Commission: <i>Provided</i> , that the tax shall first be paid, or satisfactory surety bond in double the amount of any alleged deficiency shall be filed with the Commissioner pending an appeal; and if it shall be determined upon trial that said tax or any part thereof was illegal or excessive, judgment shall be rendered therefor with interest, and the amount of tax so adjudged overpaid or declared invalid shall be certified by the clerk of court to the Commissioner of Revenue, who is authorized and directed to draw his account on the State Treasurer for the amount thereof.
Special appraisers.	
Appeals from additional appraisals.	
Appeal to courts.	
Tax first to be paid.	
Judgment for overpayment.	

SEC. 23. *Proportion of tax to be repaid upon certain conditions.*

Refund of portion of tax where legatee forced to pay debts of deceased.

Whenever debts shall be proven against the estate of a decedent after the distribution of legacies from which the inheritance tax has been deducted in compliance with this act, and the legatee is required to refund any portion of the legacy, a proportion of the said tax shall be repaid to him by the executor or administrator if the said tax has not been paid into the State Treasury, or shall be refunded by the State Treasurer, if it has been so paid in, upon certificate of the Commissioner of Revenue.

SEC. 24. *Commissioner of Revenue may order executor, etc., to file account, etc.*

Commissioner may order reports and accounts filed.

If the Commissioner of Revenue shall discover that reports and accounts have not been filed, and the tax, if any, has not been paid as provided in this act, he shall issue a citation to the executor, administrator, or trustee of the decedent

Citation.

whose estate is subject to tax, to appear at a time and place therein mentioned, not to exceed twenty days from the date thereof, and show cause why said report and account should not be filed and said tax paid; and when personal service cannot be had, notice shall be given as provided for service of summons by publication in the county in which said estate is located; and if said tax shall be found to be due, the said delinquent shall be adjudged to pay said tax, interest and cost; if said tax shall remain due and unpaid for a period of thirty days after notice thereof, the Commissioner of Revenue shall certify the same to the sheriff, who shall make collection of said tax, cost and commissions for collection, as provided in section fourteen of this act.

Compelling payment of tax due.

SEC. 25. *Failure of administrator, executor, or trustee to pay tax.*

Any administrator, executor, or trustee who shall fail to pay the lawful inheritance taxes due upon any estate in his hands or under his control within two years from the time of his qualification shall be liable for the amount of the said taxes, and the same may be recovered in an action against such administrator, executor, or trustee, and the sureties on his official bond. Any clerk of the court who shall allow any administrator, executor, or trustee to make a final settlement of his estate without having paid the inheritance tax due by law, and exhibiting his receipt from the Commissioner of Revenue therefor, shall be liable upon his official bond for the amount of such taxes.

Personal liability of administrators and executors failing to pay tax.

Action to recover.

Liability of Clerk for allowing final report without payment of tax shown.

SEC. 26. *Uniform valuation.*

(a). If the value of any estate taxed under this schedule shall have been assessed and fixed by the Federal Government for the purpose of determining the Federal taxes due thereon prior to the time the report from the executor or administrator is made to the Commissioner of Revenue under the provisions of this act, the amount or value of such estate so fixed, assessed, and determined by the Federal Government shall be stated in such report. If the assessment of the estate by the Federal Government shall be made after the filing of the report by the executor or administrator with the Commissioner of Revenue, as provided in this act, the said executor or administrator shall, within thirty days after receipt of notice of the final determination by the Federal Government of the value or amount of said estate as assessed and determined for the purpose of fixing Federal taxes thereon, make report of the amount so fixed and assessed by the Federal Government, under oath or affirmation, to the Commissioner

Reports to Commissioner as to values fixed by Federal Government.

If Federal value exceeds that of State, latter reassessed in conformity.

Petition for reduction where Federal value is less than State's.

Corrections made by Commissioner.

Refunds.

Failure to make return of Federal value imposes penalty of 25% on additional tax due.

Minimum and maximum penalty.

Contact with Federal authorities.

Coöperation.

of Revenue. If the amount of said estate as assessed and fixed by the Federal Government shall be in excess of that theretofore fixed or assessed under this schedule for the purpose of determining the amount of taxes due the State from said estate, then the Commissioner of Revenue shall reassess said estate and fix the value thereof at the amount fixed, assessed, and determined by the Federal Government, unless the said executor or administrator shall, within thirty days after notice to him from the Commissioner of Revenue, show cause why the valuation and assessment of said estate as theretofore made should not be changed or increased. If the valuation placed upon said estate by the Federal Government shall be less than that theretofore fixed or assessed under this act, the executor or administrator may, within thirty days after filing his return of the amount so fixed or assessed by the Federal Government, file with the Commissioner of Revenue a petition to have the value of said estate reassessed and the same reduced to the amount as fixed or assessed by the Federal Government. In either event the Commissioner of Revenue shall proceed to determine, from such evidence as may be brought to his attention or which he shall otherwise acquire, the correct value of the said estate, and if valuation is changed, he shall reassess the taxes due by said estate under this act and notify the executor or administrator of such fact. In the event the valuation on said estate shall be decreased, and if there shall have been an overpayment of the tax, the said Commissioner shall, within sixty days after the final determination of the value of said estate and the assessment of the correct amount of tax against the same, refund the amount of such excess tax theretofore paid.

(b). If the executor or administrator shall fail to file with the Commissioner of Revenue the return under oath or affirmation, stating the amount of value at which the estate was assessed by the Federal Government as provided for in this section, the Commissioner of Revenue shall assess and collect from the executor or administrator a penalty equal to twenty-five per cent of the amount of any additional tax which may be found to be due by such estate upon reassessment and reappraisal thereof, which penalty shall under no condition be less than twenty-five dollars (\$25.00) or more than five hundred dollars (\$500.00), and which cannot be remitted by the Commissioner of Revenue except for good cause shown. The Commissioner of Revenue is authorized and directed to confer quarterly with the Department of Internal Revenue of the United States Government to ascertain the value of estates in North Carolina which have been assessed for taxation by the Federal Government, and he shall coöperate with the said

Department of Internal Revenue, furnishing to said Department such information concerning estates in North Carolina as said Department may request.

SEC. 27. *Executor defined.*

Wherever the word "executor" appears in this act, it shall include executors, administrators, collectors, committees, trustees, and all fiduciaries. "Executor" defined.

SEC. 28. In addition to all other remedies which may now exist under the law, or may hereafter be established, for the collection of the taxes imposed by the preceding sections of this article, the tax so imposed shall be a lien upon all of the property and upon all of the estate, with respect to which the taxes are levied, as well as collectible out of any other property, resort to which may be had for their payment; and the said taxes shall constitute a debt, which may be recovered in an action brought by the Commissioner of Revenue in any court of competent jurisdiction in this State, and/or in any court having jurisdiction of actions of debt in any State of the United States, and/or in any court of the United States against an administrator, executor, trustee, or personal representative, and/or any person, corporation, or concern having in hand any property, funds, or assets of any nature, with respect to which such tax has been imposed. No title or interest to such estate, funds, assets, or property shall pass, and no disposition thereof shall be made by any person claiming an interest therein until the said taxes have been fully paid. Additional remedies for enforcement of tax. Lien on property. Declared debt. Action to recover. No title passes till tax paid.

ARTICLE II

SCHEDULE B

LICENSE TAXES

Schedule B.

License taxes.

SEC. 100. *Taxes under this article.*

Taxes in this article or schedule shall be imposed as a State License Tax for the privilege of carrying on the business, exercising the privilege, or doing the act named, and nothing in this act shall be construed to relieve any person, firm, or corporation from the payment of the tax prescribed in this article or schedule. Taxes for privilege of doing business.

(a). If the business made taxable or the privilege to be exercised under this article or schedule is carried on at two or more separate places, a separate State license for each place or location of such business shall be required. Separate licenses for two or more places of business.

(b). Every State license issued under this article or schedule shall be for twelve months, shall expire on the thirty-first day of May of each year, and shall be for the full Duration of license.

Prorated for
half-year.

Duration of
licenses of
counties, cities
and towns.

Prorated for
half-year.

Conditions of
State license.

New license upon
removal to new
location.

Fee for.

Taxes graduated
in municipalities
according to
population.

Minimum unless
within one mile
of corporate
limits.

Taxes payable to
Commissioner.

amount of the tax prescribed: *Provided*, that where the licensee begins such business or exercises such privilege after the first day of January and prior to the thirty-first day of May of each year, then such licensee shall be required to pay one-half of the tax prescribed other than the tax prescribed to be computed and levied upon a gross receipts and/or percentage basis for the conducting of such business or the exercising of such privilege to and including the thirty-first day of May, next following. Every county, city and town license issued under this article or schedule shall be for twelve months, and shall expire on the thirty-first day of May or thirtieth day of June of each year as the governing body of such county, city or town may determine: *Provided*, that where the licensee begins such business or exercises such privilege after the expiration of seven months of the current fiscal year of such municipality, then such licensee shall be required to pay one-half of the tax prescribed other than the tax prescribed to be computed upon a gross receipts and/or percentage basis.

(c). The State license thus obtained shall be and constitute a personal privilege to conduct the business named in the State license, shall not be transferable to any other person, firm or corporation, and shall be construed to limit the person, firm, or corporation named in the license to conducting the business and exercising the privilege named in the State license to the county and/or city and location specified in the State license, unless otherwise provided in this article or schedule: *Provided*, that if the holder of a license under this schedule moves the business for which a license has been paid to another location, a new license may be issued to the licensee at a new location, for the balance of the license year, upon surrender of the original license for cancellation and the payment of a fee of five dollars (\$5.00) for each license certificate reissued.

(d). Whenever, in any section of this article or schedule, the tax is graduated with reference to the population of the city or town in which the business is to be conducted or the privilege exercised, the minimum tax provided in such section shall be applied to the same business or privilege when conducted or exercised outside of the municipality, unless such business is conducted or privilege exercised within one mile of the corporate limits of such municipality, in which event the same tax shall be imposed and collected as if the business conducted or the privilege exercised were inside of the corporate limits of such municipality.

(e). All State taxes imposed by this article shall be paid to the Commissioner of Revenue, or to one of his deputies;

shall be due and payable on or before the first day of June of each year, and after such date shall be deemed delinquent, and subject to all the remedies available and the penalties imposed for the payment of delinquent State license and privilege taxes: *Provided*, that if a person, firm, or corporation begins any business or the exercise of any privilege requiring a license under this article or schedule after the thirty-first day of May and prior to the thirty-first day of the following May of any year, then such person, firm, or corporation shall apply for and obtain a State license for conducting such business or exercising any such privilege in advance, and before the beginning of such business or the exercise of such privilege; and a failure to so apply and to obtain such State license shall be and constitute a delinquent payment of the State license tax due, and such person, firm, or corporation shall be subject to the remedies available and penalties imposed for the payment of such delinquent taxes.

Date due.

Application to begin business after start of license year.

Failure to apply incurs penalties.

(f). The taxes imposed and the rates specified in this article or schedule shall apply to the subjects taxed on and after the first day of June, one thousand nine hundred thirty-three, and prior to said date the taxes imposed and the rates specified in the Revenue Act of one thousand nine hundred thirty-one shall apply.

Application of 1933 schedule after June 1.

(g). It shall be the duty of a grantee, transferee, or purchaser of any business or property subject to the State license taxes imposed in this article to make diligent inquiry as to whether the State license tax has been paid, but when such business or property has been granted, sold, transferred, or conveyed to an innocent purchaser for value and without notice that the vendor owed or is liable for any of the State license taxes imposed under this article, such property, while in the possession of such innocent purchaser, shall not be subject to any lien for such State license taxes.

Innocent purchasers of unlicensed businesses protected.

(h). All county or municipal taxes levied by the Board of County Commissioners of any county, or by the Board of Aldermen or other governing body of any municipality within this State, under the authority conferred in this act, shall be collected by the sheriff or tax collector of such county and by the tax collector of such city, and the county or municipal license shall be issued by such officer.

Collection of county and municipal license taxes.

(i). Any person, firm, or corporation who shall willfully make any false statement in an application for a license under any section of this article or schedule shall be guilty of a misdemeanor, and upon conviction shall be fined and/or imprisoned in the discretion of the court, which fine shall

False statements made misdemeanor.

not be less than the amount of tax specified under such section, and shall be in addition to the amount of such tax.

Amusement parks. SEC. 102. *Amusement parks.*

Defined.

Every person, firm, or corporation engaged in the business of operating a park, open to the public as a place of amusement, and in which there may be either a bowling alley, trained animal show, penny or nickel machine for exhibiting pictures, moving picture show, theatrical performance, or similar entertainment, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such amusement park, and shall pay for such license the following tax:

Tax according to number of months operated.

State license for two months	\$200.00
State license for four months	\$400.00
State license for eight months	\$600.00
State license for twelve months	\$800.00

Bathing beaches excepted.

This section shall not apply to bathing beaches which are not operated for more than four months each year.

Inapplicable to circuses, etc.

(a). The licensee shall have the privilege of doing any or all the things set out in this section; but the operation of a carnival, circus, or a show of any kind that moves from place to place shall not be allowed under the State license provided for in this section.

No county tax.

(b). Counties shall not levy a license tax on the business taxed under this section.

Traveling theatrical companies.

SEC. 103. *Amusements—traveling theatrical companies, etc.*

Defined.

Every person, firm or corporation engaged in the business of a traveling theatrical, traveling moving picture, and/or traveling vaudeville company, giving exhibitions or performances in any hall, tent, or other place not licensed under sections one hundred and two or one hundred and four of this article, whether on account of municipal ownership or otherwise, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and pay for such license a tax of twenty-five dollars (\$25.00) for each day or part of a day's exhibits or performances: *Provided*, that

Tax \$25 per day.

Exceptions.

Artists.

(a). Artists exhibiting paintings or statuary work of their own hands shall only pay two dollars (\$2.00) for such State license.

Smaller tax on amusements charging maximum of 50¢ for admission.

(b). Such places of amusement as do not charge more than a total of fifty (50) cents for admission at the door, including a reserved seat, and shall perform or exhibit continuously in any given place as much as one week, shall be required to pay for such State license twenty-five dollars

(§25.00) for the first day and a total of twenty-five dollars (§25.00) for the next succeeding five days, or any part thereof, and thirty dollars (§30.00) per week or any part thereof thereafter.

(c). The owner of the hall, tent, or other place where such amusements are exhibited or performances held shall be liable for the tax. Liability of owner of place of amusement.

(d). In lieu of the State license tax, hereinbefore provided for in this section, such amusement companies, consisting of not more than ten performers, may apply for an annual State-wide license, and the same may be issued by the Commissioner of Revenue for the sum of three hundred dollars (§300.00), shall be valid in any county of this State, and shall be in full payment of all State license taxes imposed in this section. Companies of not more than 10 performers may pay annual tax of \$300.

(e). Any traveling organization which exhibits animals or conducts sideshows in connection with its exhibitions or performances shall not be taxed under this section, but shall be taxed as herein otherwise provided. Operators of animal or sideshows otherwise taxed.

(f). The owner, manager, or proprietor of any such amusements described in this section shall apply in advance to the Commissioner of Revenue for a State license for each county in which a performance is to be given. Application to be made in advance.

That upon all performances taxable under this section there is levied, in addition to the license tax levied in this section, a tax upon the gross receipts of such business at the rate of tax levied in Article V, Schedule E, of this act upon retail sales of merchandise. The license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the license tax shall be applied as a credit upon or advance payment of the gross receipts tax. The Commissioner of Revenue may adopt such regulations as may be necessary to effectuate the provisions of this section and shall prescribe the form and character of reports to be made, and shall have such authority of supervisions as may be necessary to effectuate the purposes of this act. Gross receipts tax levied in addition.

(g). Counties, cities and towns may levy a license tax not in excess of the license tax levied by the State. License tax treated as advance payment on gross receipts tax.

SEC. 104. *Amusements—manufacturing, selling, leasing and/or distributing moving picture films.* Reports to be made.

Every person, firm, or corporation engaged in the business of manufacturing, selling, or leasing, furnishing, and/or distributing films to be used in moving pictures within this State shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in Subdivisions may tax.

Distributors of moving picture films.

Tax of \$1,250.

State-right distributors pay one-half tax.

Tax of \$1,250 on attendance checking.

Subdivisions may not tax.

Moving pictures and vaudeville shows.

Tax graduated according to population.

Gross receipts tax to be collected in addition.

such business in this State, and shall pay for such license a tax of twelve hundred and fifty dollars (\$1,250): *Provided*, that every State right distributor, not engaged in the production of motion pictures, but solely engaged in buying State distribution rights for a maximum number of ten states, shall pay one-half of the license provided in this section.

Any person, firm, or corporation engaged under contract or for compensation in the business of checking the attendance at any moving picture or show for the purpose of ascertaining attendance or amount of admission receipts at any theatre or theatres shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax of twelve hundred and fifty dollars (\$1,250.00).

Counties, cities, and towns shall not levy a license tax on the business taxed under this section.

SEC. 105. *Amusements—moving pictures or vaudeville shows—Admissions.*

Every person, firm, or corporation engaged in the business of operating a moving picture show or place where vaudeville exhibitions or performances are given or operating a theatre or opera house where public exhibitions or performances are given for compensation, shall apply for and obtain in advance from the Commissioner of Revenue a State license for the privilege of engaging in such business and shall pay for such State license for each room, hall or tent used the following base tax:

In cities or towns of less than 1,500 population.....	\$ 25.00
In cities or towns of 1,500 and less than 3,000 population	62.50
In cities or towns of 3,000 and less than 5,000 population	125.00
In cities or towns of 5,000 and less than 10,000 population	175.00
In cities or towns of 10,000 and less than 15,000 population	275.00
In cities or towns of 15,000 and less than 25,000 population	375.00
In cities or towns of 25,000 population or over	425.00

In addition to the base tax levied in the above schedule of this section, such person, firm, or corporation shall pay an additional tax upon the gross receipts of such business at the rate of tax upon all such gross receipts levied in Article

V, Schedule E, of this act upon retail sales of merchandise. Reports shall be made to the Commissioner of Revenue in such form as he may prescribe within the first ten days of each month, covering all such gross receipts for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made. The annual license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the annual license tax shall be applied as a credit upon or advance payment of the gross receipts tax.

Reports to
Commissioner.

License tax
treated as advance
payment.

(a). Upon any and all other forms of entertainment and amusement not otherwise taxed or specifically exempted in this act, including athletic contests of all kinds, high school and elementary school contests, for which an admission is charged in excess of twenty-five cents (25¢), including football, baseball, basketball, wrestling and boxing contests, an annual license tax of \$5.00 shall be paid for each location where such charges are made, and an additional charge upon the gross receipts at the rate of tax levied in Article V, Schedule E, of this act upon retail sales of merchandise. The additional tax upon gross receipts to be levied and collected as provided in this section for motion picture shows, or in accordance with such regulations of payment as may be made by the Commissioner of Revenue. The tax levied in this subsection shall apply to all privately-owned toll bridges, including all charges made for all vehicles, freight and passenger, and the minimum charge of twenty-five cents for admission shall not apply to bridge tolls.

Tax on athletic
contests.

Amount \$5, plus
gross receipts tax.

Toll bridges.

(b). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half the base tax levied in this section.

Taxing by
subdivisions.

SEC. 106. *Amusements—circuses, menageries, wild west, dog and/or pony shows, etc.*

Circuses, etc.

Every person, firm, or corporation engaged in the business of exhibiting performances, such as a circus, menagerie, Wild West show, dog and/or pony show, or any other show, exhibition or performance similar thereto, or not taxed in other sections of this article, shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of engaging in such business, and pay for such license the following tax for each day or part of a day:

(a). Such shows and/or exhibitions traveling on railroads and requiring transportation of:

Tax based on
number of railroad
cars transporting.

Not more than two cars	\$30.00
Three to five cars, inclusive	45.00
Six to ten cars, inclusive	90.00
Eleven to twenty cars, inclusive	125.00
Twenty-one to thirty cars, inclusive	175.00
Thirty-one to fifty cars, inclusive	250.00
Over fifty cars	300.00

Shows using
motor vehicles.

(b). Such shows and/or exhibitions traveling by automobiles, trucks, or other vehicles, other than railroad cars, and requiring transportation by:

Tax based on
number of such
vehicles.

Not over two vehicles	\$12.50
Three to five vehicles	17.50
Six to ten vehicles	25.00
Eleven to twenty vehicles	30.00
Twenty to thirty vehicles	40.00
Thirty to fifty vehicles	55.00
Over fifty vehicles, per vehicle in excess thereof	5.00

Every vehicle
counted.

It is the intent of this subsection that every vehicle used in transporting circus property or personnel, whether owned by the circus or by others, shall be counted in computing the tax.

Tax of \$15 extra
for each sideshow.

(c). Each sideshow, curiosity show, or other similar show, exhibiting on the same or contiguous lots with a circus, the tax shall be fifteen dollars (\$15.00) per day or part of a day.

Verified state-
ment to Commis-
sioner before
entering State.

(d). Every person, firm, or corporation by whom any show or exhibition taxed under this section is owned or controlled shall file with the Commissioner of Revenue, not less than five days before entering this State for the purpose of such exhibitions or performances therein, a statement, under oath, setting out in detail such information as may be required by the Commissioner of Revenue, covering the places in the State where exhibitions or performances are to be given, the character of the exhibition, the mode of travel, the number of cars or other conveyances used in transferring such shows, and such other and further information as may be required. Upon receipt of such statement, the Commissioner of Revenue shall fix and determine the amount of State license tax with which such person, firm, or corporation is chargeable, shall endorse his findings upon such statement, and shall transmit a copy of such statement and findings to each such person, firm, or corporation to be charged, to the sheriff or tax collector of each county in which exhibitions or performances are to be given, and to the division deputy of the Commissioner of Revenue, with full and particular instructions as to the State license tax to be paid. Before giving any of the ex-

Contents.

Computation
of tax.

hibitions or performances provided for in such statement, the person, firm, or corporation making such statement shall pay the Commissioner of Revenue the tax so fixed and determined. If one or more of such exhibitions or performances included in such statement and for which the tax has been paid shall be canceled, the Commissioner of Revenue may, upon proper application made to him, refund the tax for such canceled exhibitions or performances. Every such person, firm, or corporation shall give to the Commissioner of Revenue a notice of not less than five days before giving any of such exhibitions or performances in each county.

Refund upon canceled engagements.

(e). The sheriff of each county in which such exhibitions or performances are advertised to be exhibited shall promptly communicate such information to the Commissioner of Revenue; and if the statement required in this section has not been filed as provided for herein, or not filed in time for certified copies thereof, with proper instructions, to be transmitted to the sheriffs of the several counties and the division deputy commissioner, the Commissioner of Revenue shall cause his division deputy to attend at one or more points in the State where such exhibitions or performances are advertised or expected to exhibit, for the purpose of securing such statement prescribed in this section, of fixing and determining the amount of State license tax with which such person, firm, or corporation is taxable, and to collect such tax or give proper instructions for the collection of such tax.

Sheriffs to notify Commissioner of scheduled performances.

Attendance of deputies of Commissioner.

(f). Every such person, firm, or corporation by whom or which any such exhibition or performance described in this section is given in any county, city, or town, or within five miles thereof, wherein is held an annual agricultural fair, during the week of such annual agricultural fair, shall pay a State license of one thousand dollars (\$1,000.00) for each exhibition or performance, in addition to the license tax first levied in this section, to be assessed and collected by the Commissioner of Revenue or his duly authorized deputy.

Additional tax of \$1,000 levied if exhibition is in connection with agricultural fair.

(g). The provisions of this section, or any other section of this act, shall not be construed to allow, without the payment of the tax imposed in this section, any exhibition or performance described in this section for charitable, benevolent, educational, or any other purpose whatsoever, by any person, firm, or corporation who is engaged in giving such exhibitions or performances, no matter what terms of contract may be entered into or under what auspices such exhibitions or performances are given. It being the intent and purpose of this section that every person, firm, or corporation who or which is engaged in the business of giving such exhibitions

Charitable, benevolent and educational performances not excepted.

or performances, whether a part or all of the proceeds are for charitable, benevolent, educational, or other purposes or not, shall pay the State license tax imposed in this section.

Failure to make reports or to pay tax imposes penalty of 50% of tax.

(h). Every such person, firm, or corporation who shall give any of such exhibitions or performances mentioned in this section within this State, before the statement provided for has been filed with the Commissioner of Revenue, or before the State license tax has been paid, or which shall, after the filing of such statement, give any such exhibition or performance taxable at a higher rate than the exhibition or performance authorized by the Commissioner of Revenue upon the statement filed, shall pay a State license tax of fifty per cent greater than the tax hereinbefore prescribed, to be assessed and collected either by the Commissioner of Revenue or by his division deputy.

Tax on gross receipts levied in addition.

That upon all performances taxable under this section there is levied, in addition to the license tax levied in this section, a tax upon the gross receipts of such business at the rate of tax levied in Article V, Schedule E, of this act upon retail sales of merchandise. The license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the license tax shall be applied as a credit upon or advance payment of the gross receipts tax. The Commissioner of Revenue may adopt such regulations as may be necessary to effectuate the provisions of this section and shall prescribe the form and character of reports to be made, and shall have such authority of supervision as may be necessary to effectuate the purposes of this act.

Subdivisions may tax.

(i). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of one-half of the license tax levied by the State, but shall not levy a parade tax.

No parade tax.

Carnival companies.

SEC. 107. *Amusements—carnival companies, etc.*

Defined.

Every person, firm, or corporation engaged in the business of a carnival company or a show of like kind, moving pictures and vaudeville shows, museums and menageries, merry-go-rounds, ferris wheels, riding devices, and other like amusements and enterprises, conducted for profit, under the same general management; or an aggregate of shows, amusements, eating places, riding devices, or any of them operating together on the same lot or contiguous lots or streets, traveling from place to place, whether owned and actually operated by separate persons, firms, or corporations or not, filling week-stand engagements, or giving week-stand exhibitions, under canvas or not, shall apply for and

obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business or amusements, and shall pay for such license for each week, or part of a week, the following tax:

Consisting of not more than two distinct attractions, per week or part thereof.....	\$200.00	Tax based on number of attractions and by the week.
Consisting of more than two and not more than five distinct attractions, per week or part thereof.....	300.00	
Consisting of more than five distinct attractions, per week or part thereof.....	400.00	

Provided, that when a person, firm, or corporation exhibits only riding devices which are not a part of, nor used in connection with, any carnival company the tax shall be ten dollars (\$10.00) per week for each such riding device, and no additional tax shall be levied by counties, cities and towns under this proviso.

(a). This section shall not repeal any local act prohibiting any of the shows, exhibitions, or performances mentioned in this section, or to limit the authority of the board of county commissioners of any county, or the board of aldermen or other governing body of any city or town, in prohibiting such shows, exhibitions, or performances.

If the Commissioner of Revenue shall issue a State license for any such show, exhibition, or performance in any county or municipality having a local statute prohibiting the same, then the said State license shall not authorize such show, exhibition, or performance to be held in such county or municipality, but the Commissioner of Revenue shall refund, upon proper application, the tax paid for such State license.

(b). No person, firm, or corporation, nor any aggregation of same, giving such shows, exhibitions, or performances, shall be relieved from the payment of the tax levied in this or pursuant to this section or any part thereof, for the benefit of the State, by reason of the donation or appropriation of the whole or any part of the proceeds arising from such shows, exhibitions, or performances, to any religious, charitable, educational, or other cause whatsoever. It being the intent and purpose of this section that every person, firm, or corporation, or aggregation of same, who is engaged in the giving of such shows, exhibitions, performances, or amusements, whether the whole or a part of the proceeds are for charitable, benevolent, educational, or other purposes whatsoever, shall pay the State license taxes provided for in this section.

That upon all performances taxable under this section there is levied, in addition to the license tax levied in this section, a tax upon the gross receipts of such business at

Tax on riding devices only, \$10 per week each.

No tax by subdivisions.

Local laws prohibiting such exhibitions not affected.

Refund where license issued for county prohibiting performance.

Tax imposed even though proceeds go to religious, charitable and other like objects.

Intent of Act to tax all such amusements.

Gross receipts tax levied in addition.

License tax
treated as advance
payment.

the rate of tax levied in Article V, Schedule E, of this act upon retail sales of merchandise. The license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the license tax shall be applied as a credit upon or advance payment of the gross receipts tax. The Commissioner of Revenue may adopt such regulations as may be necessary to effectuate the provisions of this section and shall prescribe the form and character of reports to be made, and shall have such authority of supervision as may be necessary to effectuate the purposes of this act.

Subdivisions
may tax.

(c). Counties may levy and collect the same license tax as the State, and cities and towns may levy a license tax not in excess of the aggregate amount of license tax levied by State and county.

SEC. 108. *Amusements—certain exhibitions, performances, and entertainments exempt from license tax.*

Benefit perfor-
mances by unpaid
local talent
excepted.

All exhibitions, performances, and entertainments, except as in this article expressly mentioned as not exempt, produced by local talent exclusively and for the benefit of religious, charitable, benevolent, or educational purposes, and where no compensation is paid to such local talent, shall be exempt from the State license tax.

Attorneys and
other professions.

SEC. 109. *Attorneys at law and other professions.*

Professions
enumerated.

Every practicing attorney at law, practicing physician, veterinary surgeon, osteopath, chiropractor, chiropodist, dentist, oculist, optician, optometrist, any person practicing any professional art of healing for a fee or reward, civil engineer, electrical engineer, mining engineer, mechanical engineer, architect and landscape architect, certified public accountant, public accountant other than certified public accountant, photographer, canvasser for any photographer, agent of a photographer in transmitting pictures or photographs to be copied, enlarged or colored (including all persons enumerated in this section employed by the State, county, municipality, a corporation, firm, or individual), and every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in the business of selling or offering for sale, buying or offering to buy, negotiating the purchase, sale, or exchange of real estate; or who is engaged in the business of leasing or offering to lease, renting or offering to rent, or of collecting any rents as agent for another for compensation; or who is engaged in the business of soliciting and/or negotiating loans on real estate as agent for another

for a commission, brokerage and/or other compensation, shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business or profession, or the doing of the act named, and shall pay for such license twenty-five dollars (\$25.00).

Tax of \$25.

Every licensed mortician or embalmer shall in like manner apply for and obtain from the Commissioner of Revenue a State-wide license for practicing his profession, whether for himself or in the employ of another, of ten dollars (\$10.00).

Morticians and embalmers pay tax of \$10.

(a). Only one-half of the tax levied in this section shall be collected from those persons whose receipts from the business or professions for the preceding year did not exceed one thousand dollars (\$1,000.00).

One-half tax for those whose receipts are less than \$1,000.

(b). *License revocable for failure to pay tax.*

Whenever it shall be made to appear to any judge of the Superior Court that any person practicing any profession for which the payment of a license tax is required by this section has failed, or fails, to pay the professional tax levied in this section and execution has been issued for the same by the Commissioner of Revenue and returned by the proper officer "no property to be found," or returned for other cause without payment of the tax, it shall be the duty of the judge presiding in the Superior Court of the county in which such person resides, upon presentation therefor, to cause the clerk of said court to issue a rule requiring such person to show cause by the next term of court why such person should not be deprived of license to practice such profession for failure to pay such professional tax. Such rule shall be served by the sheriff upon said person twenty days before the next term of the court, and if at the return term of court such person fails to show sufficient cause, the said judge may enter a judgment suspending the professional license of such person until all such tax as may be due shall have been paid, and such order of suspension shall be binding upon all courts, boards and commissions having authority of law in this State with respect to the granting or continuing of license to practice any such profession.

Judges of Superior Court to revoke license for failure to pay tax.

Rule to show cause.

Service of rule.

Judgment.

(c). Counties, cities, or towns shall not levy any license tax on the business or professions taxed under this section; and the State-wide license herein provided for shall privilege the licensee to engage in such business or profession in every county, city, or town in this State, except the same shall not apply to photographers, canvassers of any photographers, agents of a photographer in transmitting pictures or photographs to be copied, enlarged or colored, as set out

No tax by subdivisions.

Photographers excepted.

in lines 9, 10 and 11 of said section, and counties, cities or towns may levy a tax not in excess of that levied by the State.

Detectives.

SEC. 110. *Detectives.*

Defined.

Every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in business as a detective, or what is ordinarily known as "secret service work," or who is engaged in the business of soliciting such business, shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business, and shall pay for such license a tax of twenty-five dollars (\$25.00): *Provided*, any such person regularly employed by United States Government, any State or political sub-division of any state shall not be required to pay license herein provided for.

Tax of \$25.

Government
detectives
excepted.

Real estate
auction sales.

SEC. 111. *Real estate auction sales.*

(a). Every person, firm, or corporation engaged in the business of conducting auction sales of real estate for a profit or compensation shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license a tax of fifty dollars (\$50.00).

Tax of \$50.

Graduated tax on
gross sales at
rate of \$1 per
\$1,000 in
addition.

(b). In addition to the annual State license tax of fifty dollars (\$50.00) levied in this section, such person, firm, or corporation shall pay to the Commissioner of Revenue one dollar (\$1.00) for each one thousand dollars (\$1,000.00) or fraction thereof of total gross sales made in any one day. The payment of said additional tax to be made to the Commissioner of Revenue on or before thirty (30) days succeeding the said sale or sales; and such payment shall be accompanied by a verified statement of each day's sales made subsequent to the previous report.

Time of payment.

Verified sales
statement.

Foreclosures
excepted.

(c). This section shall not apply to sales for foreclosure of liens or sales made by order of court.

Failure to make
statement or pay
tax made
misdemeanor.

(d). Any such person, firm, or corporation failing, refusing, or neglecting to transmit such verified statement of sales on or before the date as provided for in subsection

(a) of this section, and to pay the tax therein levied, shall be guilty of a misdemeanor, and in addition to double the tax due, shall be fined not less than one hundred dollars (\$100.00) and/or imprisoned in the discretion of the court.

Subdivisions
may tax.

(e). Counties, cities, and towns in which the auction sale is held may levy a license tax on the business taxed under this section not in excess of that levied by the State in subsection (a) of this section.

SEC. 112. *Coal and coke dealers.*Coal and coke
dealers.

(a). Every person, firm, or corporation, either as agent or principal, engaged in and conducting the business of selling coal or coke in carload lots, or in greater quantities, shall be deemed a wholesale dealer, and shall apply for and procure from the Revenue Commissioner a State license, and pay for such license the sum of seventy-five dollars (\$75.00): *Provided*, that if such wholesale dealer shall also sell coal or coke in less than carload lots, he shall not be subject to the retailer's license tax provided in this section.

Wholesalers.

Tax of \$75.

(b). Every person, firm, or corporation engaged in and conducting the business of selling coal or coke at retail shall apply for and procure from the Commissioner of Revenue a State license and shall pay for such license a tax for each city or town in which such coal or coke is sold or delivered, as follows:

Retailers.

In cities or towns of less than 2,500 population	\$10.00
In cities or towns of 2,500 and less than 5,000 population	15.00
In cities or towns of 5,000 and less than 10,000 population	25.00
In cities or towns of 10,000 population and over 25,000 population	50.00
In cities or towns of 25,000 population and over	75.00

Tax graduated
according to
population.

(c). No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

May be taxed by
municipalities.SEC. 113. *Collecting agencies.*Collecting
agencies.

Every person, firm, or corporation engaged in the business of collecting for a profit, claims, accounts, bills, notes, or other money obligations for others, and of rendering an account for same, shall be deemed a collection agency, and shall apply for and receive from the Commissioner of Revenue a State license for the privilege of engaging in such business, and pay for such license a tax of fifty dollars (\$50.00).

Defined.

Tax of \$50.

(a). This section shall not apply to a regularly licensed practicing attorney at law.

Attorneys
excepted.

(b). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

May be taxed by
municipalities.SEC. 114. *Undertakers, embalmers, and retail dealers in coffins.*Undertakers,
embalmers and
coffin dealers.

Every person, firm, or corporation engaged in the business of burying and/or embalming the dead, or in the retail of

coffins, shall apply for and procure from the Revenue Commissioner a State license for transacting such business within this State, and shall pay for such license the following tax:

Tax graduated according to population.	In cities or towns of less than 500 population	\$ 10.00
	In cities or towns of 500 and less than 5,000 population	25.00
	In cities or towns of 5,000 and less than 10,000 population	40.00
	In cities or towns of 10,000 and less than 15,000 population	50.00
	In cities or towns of 15,000 and less than 25,000 population	75.00
	In cities or towns of 25,000 population or over	100.00

Cabinet-makers excepted.

(a). This section shall not apply to a cabinet-maker (who is not an undertaker) who makes coffins to order.

May be taxed by municipalities.

No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Horse and mule dealers.

SEC. 115. *Dealers in horses and mules.*

Residents.

(a). Any person, firm, or corporation engaged in the business of buying and selling horses and/or mules, and who continuously for the last three years listed a poll or property for taxation in this State, shall apply for and procure from the Commissioner of Revenue a State license for conducting such business, and pay for such license a tax of twelve dollars and fifty cents (\$12.50), which amount of tax, however, shall only be for the privilege of buying and/or selling one carload, and for each additional carload purchased, an additional tax of five dollars (\$5.00) per car shall be paid semi-annually to the Commissioner of Revenue.

Tax of \$12.50 for first carload.

Each additional carload, \$5.

Non-resident dealers.

(b). Every person, firm, or corporation engaged in the business of buying and selling horses and/or mules, who or which has not continuously for the last three years listed a poll or property for taxation in this State, shall apply for and procure from the Commissioner of Revenue a State license for conducting such business, and pay for such license a tax of fifty dollars (\$50.00), which amount of tax, however, shall only be for the privilege of buying and/or selling one carload, and for each additional carload purchased an additional tax of ten dollars (\$10.00) per car shall be paid semi-annually to the Commissioner of Revenue.

Tax of \$50 on first carload.

Each additional carload, \$10.

Number of animals per carload.

(c). For the purpose of computing this tax, twenty-five horses and/or mules shall be considered a carload, and for cars containing more than this number the tax shall be twenty cents per head for such horses and/or mules

purchased under subsection (a) of this section, and forty cents per head for such horses and/or mules purchased under subsection (b) of this section.

(d). The tax imposed in this section shall apply to all purchases by such dealers, whether shipped into this State by railroad or brought in otherwise.

Applies to all animals.

(e). Every person, firm, or corporation engaged in the business described in this section shall keep a full, true, and accurate record of all sales, invoices, and freight bills covering such purchases and sales of all horses and/or mules, until such sales, invoices, and freight bills have been checked by a deputy commissioner of revenue.

Reports to be kept.

Checked by a deputy.

(f). A separate license shall be required for each county and for each place in each county where a separate place of business is maintained: *Provided, however,* any such person, firm, or corporation engaging in such business described in this section in more than one place or county in this State may, upon the payment of one hundred and twenty-five dollars (\$125.00) to the Commissioner of Revenue, procure a State-wide license, good in any county of the State, and shall also pay the tax herein provided for each carload.

Separate license for each place of business.

Tax of \$125 for State-wide license.

(g). This section shall not apply to persons dealing solely and exclusively in horses and/or mules of their own raising, if such horses and/or mules were raised in this State.

Person raising own animals excepted.

(h). Any person, firm, or corporation required to procure from the Commissioner of Revenue a license under this section, who shall sell or offer for sale, by principal or agent, any horse and/or mule without having obtained such license, or shall fail, neglect, or refuse to pay the taxes specified in this section when due and payable, shall, in addition to other penalties imposed by this act, be deemed guilty of a misdemeanor, and upon conviction shall be fined one hundred dollars (\$100.00) and/or imprisoned not less than thirty days in the discretion of the court.

Failure to pay tax made misdemeanor.

(i). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Subdivisions may tax.

SEC. 116. *Phrenologists.*

Phrenologists.

Any person engaged in the practice of phrenology for compensation shall procure from the Commissioner of Revenue a State license for engaging in such practice, and shall pay for same a tax of one hundred dollars (\$100.00) for each county in which such person does business.

Tax of \$100.

Counties, cities, and towns may levy any license tax on the business taxed in this section.

Subdivisions may tax.

Bicycle dealers.

SEC. 117. *Bicycle dealers.*

Any person, firm, or corporation engaged in the business of buying and/or selling bicycles, supplies and accessories shall apply for and procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay a tax for such license as follows:

Tax graduated
according to
population.

In cities or towns of less than 10,000 population \$10.00
In cities or towns of 10,000 and less than 20,000 population 20.00
In cities or towns of 20,000 population or more 25.00

Taxing by
subdivisions.

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Pawnbrokers.

SEC. 118. *Pawnbrokers.*

Defined.

Every person, firm, or corporation engaged in and conducting the business of lending or advancing money or other things of value for a profit, and taking as a pledge for such loan specific articles of personal property, to be forfeited if payment is not made within a definite time, shall be deemed a pawnbroker, and shall pay for the privilege of transacting such business an annual license as follows:

Tax graduated
according to
population.

In cities or towns of less than 10,000 population \$200.00
In cities or towns of 10,000 and less than 15,000 population 250.00
In cities or towns of 15,000 and less than 20,000 population 300.00
In cities or towns of 20,000 and less than 25,000 population 350.00
In cities or towns of 25,000 population or more 400.00

Issuance of
duplicate ticket
for owner of
property.

(b). Before such pawnbroker shall receive any article or thing of value from any person or persons, on which a loan or advance is made, he shall issue a duplicate ticket, one to be delivered to the owner of said personal property and the other to be attached to the article, and said ticket shall have an identifying number on the one side together with the date at the expiration of which the pledger forfeits his right to redeem, and on the other a full and complete copy of this subsection; but such pawnbroker may, after the pledger has forfeited his right to redeem the specific property pledged, sell the same at public auction, deducting from the proceeds of sale the money or fair value of the thing advanced, the interest accrued, and the cost of making sale, and shall pay the surplus remaining to the pledger.

Contents.

Sale after failure
to redeem.

(c). Any person, firm, or corporation transacting the business of pawnbroker without a license as provided in this section, or violating any of the provisions of this section, shall be guilty of a misdemeanor and fined not less than fifty dollars (\$50.00), nor more than five hundred dollars (\$500.00).

Violation of section made misdemeanor.

(d). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Subdivisions may tax.

SEC. 119. *Cash registers, adding machines, typewriters, refrigerating machines, washing machines, etc.*

Cash registers, adding machines, etc.

Every person, firm, or corporation engaged in the business of selling and/or delivering, and/or renting, either as agent or principal, cash registers, typewriters, adding or bookkeeping machines, billing machines, check protectors or protectographs, kelvinators, frigidaire, or other refrigerating machines, lighting systems, washing machines, mechanically or electrically operated burglar alarms, or automatic sprinklers, addressograph machines, multigraph and other duplicating machines, vacuum cleaners, mechanically or electrically operated oil burners and coal stokers, card punching, assorting and tabulating machinery, shall apply for and procure from the Commissioner of Revenue a State license for the transaction of such business in this State, and shall pay for such license a tax of fifty dollars (\$50.00) as a State-wide license for selling and/or renting any or all of the articles enumerated in this section, and an additional tax upon gross sales or rental charges of all such articles enumerated in this section, at the rate of tax levied in Article V, Schedule E, of this Act, upon the retail sales of merchandise. Reports shall be made to the Commissioner of Revenue within the first ten days of each month, covering all such sales made within the previous month, and the additional gross sales tax herein levied shall be paid monthly at the time such reports are made. The percentage tax on sales of articles mentioned in this section shall not apply to sales to dealers for resale. The term "automatic sprinkler" as used herein shall not be construed to include those handling only parts for automatic sprinklers and who have paid a license tax under another section of this act: *Provided*, that any person, firm, or corporation dealing in second-hand machines, as enumerated in this section, exclusively, shall pay a tax for such business of \$25.00, plus the tax on sales levied in Article V of this act.

Devices enumerated.

Tax of \$50.

Gross receipts tax in addition.

Reports of sales to Commissioner monthly.

"Automatic sprinkler" defined.

Second-hand dealers pay half of taxes.

(a). No additional license shall be required of any agent or sub-distributor of a dealer or distributor who has paid the license tax herein imposed, and who also pays the additional tax on gross sales levied in Article V of this act.

No taxes on agents of dealer paying tax.

Failure of distributor to pay tax forces sub-dealer to pay.

(b). If such distributor, whether located within or without the State, fails, neglects or refuses to apply for and procure the State-wide license herein provided for, then and in that event the sub-dealer, sub-distributor, or any agent selling any of the articles enumerated in this section, or instructing in the use of, or servicing or repairing any of the above mentioned articles, shall pay the license and gross receipts tax provided for in this section.

No tax by subdivisions.

(c). Counties, cities and towns shall not levy a license tax on the business taxed in this section.

Sewing machines.

SEC. 120. *Sewing machines.*

Tax of \$100.

(a). Every person, firm, or corporation engaged in the business of selling sewing machines within this State shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business and shall pay for such license a tax of one hundred dollars (\$100.00) per annum for each such make of machines sold or offered for sale.

Gross receipts tax in addition.

(b). In addition to the annual license tax imposed in subsection (a) of this section, such person, firm, or corporation engaged in the business taxed under this section shall pay a tax at the rate of tax levied in Article V, Schedule E, of this Act, on retail sales of merchandise on the total receipts during the preceding year from the sale, lease, or exchange of sewing machines and/or accessories within the State, which said tax shall be paid to the Commissioner of Revenue at the time of, or just prior to, securing the annual license tax provided for in subsection (a) of this section.

Verified sales statement to Commissioner for past year.

(c). At the time of making application for the State-wide annual license provided for in subsection (a) of this section, the applicant shall submit to the Commissioner of Revenue a statement under oath, showing gross receipts of the applicant from the sale, lease, or exchange of sewing machines and/or accessories for the year next preceding the first day of June in which such application is made. The Commissioner of Revenue may require an itemized statement and the production of the books and papers of such applicant, and make such investigation as he may deem proper, and after making such investigation and ascertaining the gross receipts from such sales, leases, and exchanges, shall collect the tax upon the gross receipts so found.

Investigation by Commissioner.

Agents' license at \$10 each.

(d). Any person, firm, or corporation obtaining a license under the foregoing sections may employ agents and secure a duplicate copy of such license for each such agent by paying a tax of ten dollars (\$10.00) to the Commissioner

of Revenue. Each such duplicate license so issued shall contain the name of the agent to whom it is issued, shall not be transferable, and shall license the licensee to sell or offer for sale only the sewing machine sold by the holder of the original license.

(e). Any merchant or dealer who shall purchase sewing machines from a manufacturer or a dealer who has paid the license and gross sales tax provided for in this section may sell such sewing machines without paying a gross sales tax or the annual State-wide license tax provided for in sections (a) and (b), but shall procure the duplicate license provided for in subsection (d) of this section: *Provided*, that the tax imposed by this subsection shall be the only tax required to be paid by dealers in second-hand sewing machines exclusively.

Dealers not taxable where manufacturer has paid tax.

Duplicate necessary

Second-hand dealers.

(f). Any person, firm, or corporation who or which violates any of the provisions of this section shall, in addition to all other penalties imposed in this act, pay an additional tax of double the State-wide annual license, the gross sales and the duplicate tax imposed in this section.

Penalty for violation of section.

(g). No county shall levy a license tax on the business taxed under this section, except that the county may levy a license tax not in excess of five dollars (\$5.00) on each agent in a county who holds a duplicate license provided for in this section.

Counties may tax each agent \$5.

Cities and towns shall not levy a license tax on the business taxed under this section.

No tax by cities and towns.

SEC. 121. *Peddlers.*

Peddlers.

(a). Any person, firm, or corporation who or which shall carry from place to place any goods, wares or merchandise, and offer to sell or barter the same, or actually sells or barter the same, shall be deemed a peddler, and shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

Defined.

Peddler, on foot, for each county \$10.00
 Peddler, with horse or other animal, and with or without vehicle, each county, for each vehicle 15.00
 Peddler, with vehicle propelled by motor or other mechanical power, for each county, for each vehicle 25.00

Tax based on mode of travel.

In addition to the tax imposed in this section, every person, firm, or corporation licensed under this section shall pay a tax upon the gross sales of each such person, firm, or corporation at the rate of tax and in the manner provided in Article V of this act upon the retail sale of merchandise. No license issued under this section shall be renewed until

Gross receipts tax in addition.

Reports and
settlement.

Exempted persons
must pay
percentage tax.

Vegetable vendors
deemed peddlers.

Also vendors from
railway cars.

Tax of \$25, plus
sales tax.

Home-grown
farm products
excepted.

Itinerant
merchants.

Tax of \$100.

Certain articles
excepted.

Medicines
included.

complete report and settlement of the gross receipts tax in addition to annual license tax. Any person, firm, or corporation employing the service of another as a peddler, whether on a salary or commission basis, shall be liable for the payment of taxes levied in this section. Persons exempted from the license tax levied in this section under subsection (g) shall not be exempted from but shall in like manner be liable for the percentage of tax levied in Article V of this act, and license of any such person shall not be renewed by the Board of Commissioners of any county unless and until such person presents to the Board of County Commissioners a receipt from the Commissioner of Revenue showing payment of such percentage tax.

(c). Any person, firm, or corporation who or which sells or offers to sell from a cart, wagon, truck, automobile, or other vehicle operated over and upon the streets and/or highways within this State any fresh fruits and/or vegetables shall be deemed a peddler within the meaning of this section and shall pay the annual license tax levied in subsection (a) of this act with reference to the character of vehicle employed and in addition thereto a tax upon gross retail sales levied in Article V of this act. Any person, firm, or corporation who or which sells or offers for sale from any railway car fresh fruits and/or vegetables shall be deemed a peddler within the meaning of this section, and shall pay an annual tax of twenty-five dollars (\$25.00) in addition to percentage tax upon gross retail sales levied in Article V of this act. Nothing in this section shall apply to the sale of all farm products raised on the premises owned or occupied by the person, firm, or corporation, his or its bona fide agent or employee selling same.

(d). Every itinerant salesman or merchant who shall expose for sale, either on the street or in a house rented temporarily for that purpose, any goods, wares, or merchandise, bankrupt stock, or fire stock, not being a regular merchant in such county, shall apply for in advance and procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay for such license a tax of one hundred dollars (\$100.00) in each county in which he shall conduct or carry on such business.

(f). The provisions of this section shall not apply to any person, firm, or corporation who sells or offers for sale books, periodicals, printed music, ice, coal, wood for fuel, fish, beef, mutton, pork, bread, cakes, pies, products of the dairy, or articles of their own individual manufacture, but shall apply to medicines, drugs, or articles assembled.

(g). The Board of County Commissioners of any county in this State, upon proper application, may exempt from the annual license tax levied in this section Confederate soldiers, disabled veterans of the Spanish-American War, disabled soldiers of the World War, who have been bona fide residents of this State for twelve or more months continuously, and the blind who have been bona fide residents of this State for twelve or more months continuously, widows with dependent children; and when so exempted, the Board of County Commissioners shall furnish such person or persons with a certificate of exemption, and such certificate shall entitle the holder thereof to peddle within the limits of such county without payment of any license tax to the State.

Certain persons
may be exempted.

Certificate of ex-
emption furnished.

(h). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of the annual license levied by the State. But the Board of County Commissioners of any county may levy a license tax on the business taxed in this section not in excess of that levied by the State for each unincorporated town or village in the county with a population of one thousand or more within a radius of one mile in which such business is engaged in.

Subdivisions
may tax.

No county, city, or town shall levy any license tax under this section upon the persons so exempted in this section, nor upon drummers selling by wholesale: *Provided*, this section shall not be construed as repealing any Public-Local Law relating to Mecklenburg County.

No tax on persons
exempt.

SEC. 122. *Contractors and construction companies.*

(a). Every person, firm, or corporation who, for a fixed price, commission, fee, or wage, offers or bids to construct within the State of North Carolina any building, highway, street, sidewalk, bridge, culvert, sewer or water system, drainage or dredging system, electric or steam railway, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading or other improvement or structure, or any part thereof, the cost of which exceeds the sum of ten thousand dollars (\$10,000), shall apply for and obtain from the Commissioner of Revenue an annual Statewide license and shall pay for such license a tax of one hundred dollars (\$100.00) at the time of or prior to offering or submitting any bid on any of the above enumerated projects.

Contractors and
construction
companies.

Jobs exceeding
\$10,000 in cost.

Tax of \$100.

(b). In addition to the tax levied in subsection (a) of this section, every person, firm, or corporation who, for a fixed price, commission, fee, or wage, undertakes or executes a contract for the construction, or who superintends the construction of any of the above enumerated projects, shall

Tax for State-
wide license
additional.

before or at the time of entering into such projects and/or before undertaking the construction or superintending of such contract, apply for and procure from the Commissioner of Revenue a Statewide license, and shall pay for such license the following tax:

Graduated or estimated cost of project.

When the total contract price or estimated cost of such project is over:

\$ 5,000 and not more than	\$ 10,000	\$ 50.00
10,000 and not more than	50,000	100.00
50,000 and not more than	100,000	250.00
100,000 and not more than	250,000	350.00
250,000 and not more than	500,000	600.00
500,000 and not more than	750,000	800.00
750,000 and not more than	1,000,000	1,000.00
1,000,000		1,250.00

Application for license.

(c). The application for license under subsection (b) of this section shall be made to the Commissioner of Revenue and shall be accompanied by the affidavit of the applicant, stating the contract price, if known, and if the contract price is not known, his estimate of the entire cost of the said improvement or structure, and if the applicant proposes to construct only a part of said improvement or structure, the contract price, if known, or his estimated cost of the part of the project he proposes to superintend or construct.

Divided contracts considered one.

In the event the construction of any of the above mentioned improvements or structures shall be divided and let under two or more contracts to the same person, firm, or corporation, the several contracts shall be considered as one contract for the purpose of this act, and the Commissioner of Revenue shall collect from such person, firm, or corporation the license tax herein imposed as if only one contract had been entered into for the entire improvement or structure.

Payment of additional tax where final cost exceeds estimate.

(d). In the event any person, firm, or corporation has procured a license in one of the lower classes provided for in subsection (b) of this section, and constructs or undertakes to construct or to superintend any of the above mentioned improvements or structures or parts thereof, the completed cost of which is greater than that covered by the license already secured application shall be made to the Commissioner of Revenue accompanied by the license certificate held by the applicant, which shall be surrendered to the Commissioner of Revenue, and upon paying the difference between the cost of the license surrendered and the price of the license applied for, the Commissioner of Revenue shall issue to the applicant the annual Statewide license applied for, showing thereon that it was issued

Surrender of old license.

Issuance of new.

on the surrender of the former license, and payment of the additional tax.

(e). No employee or sub-contractor of any person, firm, or corporation, who or which has paid the tax herein provided for, shall be required to pay the license tax provided for in this section while so employed by such person, firm, or corporation.

No tax on employees or sub-contractors.

(f). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax as a fee for a builder's permit or otherwise not in excess of ten dollars (\$10.00) when the license provided for under this section has been paid: *Provided*, that this subsection shall not be construed to prevent the collection of building, electrical, and plumbing inspection charges by municipalities to cover the actual cost of said inspections.

No county tax, but municipalities may charge for builder's permit up to \$10.

Inspection charges unaffected.

(g). The tax under this section shall not apply to the business taxed in Section 155 of this act.

Exceptions.

SEC. 123. *Mercantile agencies.*

Mercantile agencies.

Every person, firm, or corporation engaged in the regular business of reporting the financial standing of persons, firms, or corporations for compensation shall be deemed a mercantile agency, and shall apply for and procure from the Commissioner of Revenue a State-wide license for the privilege of transacting such business within this State, and shall pay for such license a tax of five hundred dollars (\$500.00), the said tax to be paid by the principal office in the State, and if no such principal office in this State, then by the agent of such mercantile agency operating in this State: *Provided*, the taxes for the mercantile agency doing special service for not more than one industry shall be \$250.00.

Defined.

Tax of \$500.

Special service agencies, \$250.

(a). Any person representing any mercantile agency which has failed to pay the license tax provided for in this section shall be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court.

Representing agency not paying tax made misdemeanor.

(b). Counties, cities, or towns shall not levy any license tax under this section.

No tax by subdivisions.

SEC. 124. *Gypsies and fortune tellers.*

Gypsies and fortune tellers.

(a). Every company of gypsies or strolling bands of persons, living in wagons, tents, or otherwise, who or any of whom trade horses, mules, or other things of value, or receive reward for telling or pretending to tell fortunes, shall apply for in advance and procure from the Commissioner of Revenue a State license for the privilege of transacting such things, and shall pay for such license a tax

Defined.

Tax of \$500
per county.

of five hundred dollars (\$500.00) in each county in which they offer to trade horses, mules, or other things of value, or to practice the telling of fortunes or any of their crafts. The amount of such license tax shall be recoverable out of any property belonging to any member of such company.

Fortune tellers.

(b). Any person or persons, other than those mentioned in subsection (a) of this section, receiving rewards for pretending to tell and/or telling fortunes, practicing the art of palmistry, clairvoyance and other crafts of a similar kind, shall apply for in advance and procure from the Commissioner of Revenue a State license for the privilege of practicing such arts or crafts, and shall pay for such license a tax of two hundred dollars (\$200.00) for each county in which they offer to practice their profession or craft.

Tax of \$200
per county.

Subdivisions
may tax.

(c). Any county, city, or town may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Lightning rod
agents.

SEC. 125. *Lightning rod agents.*

Brands must be
approved by
Insurance
Commissioner.

(a). No manufacturer or dealer, whether person, firm, or corporation, shall sell, or offer for sale, in this State any brand of lightning rod, and no agent of such manufacturer or dealer shall sell, or offer for sale, or erect any brand of lightning rod until such brand has been submitted to and approved by the Insurance Commissioner and a license granted for its sale in this State. The fee for such license, including seal, shall be fifty dollars.

Tax of \$50.

Issuance of
agent's license
by Insurance
Commissioner.

(b). Upon written notice from any manufacturer or dealer licensed under the preceding subsection of the appointment of a suitable person to act as his agent in this State, and upon filing an application for license upon the prescribed form, the Insurance Commissioner may, if he is satisfied as to the reputation and moral character of such applicant, issue him a license as general agent of such manufacturer or dealer. Said license shall set forth the brand of lightning rod licensed to be sold, and the fee for such license, including seal, shall be fifty dollars.

Tax of \$50.

Local agents taxed
\$10 per county.

(c). Such general agent may appoint local agents to represent him in any county in the State by paying to the Insurance Commissioner a fee of ten dollars (\$10.00) for each such county. Upon filing application for license of such local agent on a prescribed form and paying a fee of three dollars (\$3.00) for each county in which said applicant is to operate, the Insurance Commissioner may, if he is satisfied that such applicant is of good repute and moral character, and is a suitable person to act in such capacity, issue him

Tax of \$3 for
each agent.

a license to sell and erect any brand of lightning rod approved for sale by the general agent in such county applied for.

(d). Each general agent shall submit to the Insurance Commissioner semi-annually, on January thirty-first and July thirty-first, upon prescribed forms, a sworn statement of gross receipts from the sale of lightning rods in this State during the preceding six months, and pay a tax thereon of eighty (80) cents on each one hundred dollars (\$100.00), such returns to be accompanied by an itemized list showing each sale, the county in which sold, and the agent making the sale.

Annual verified statement as to gross receipts.

Additional tax of 80¢ per \$100.

(e). No county, city, or town shall levy a license or privilege tax exceeding twenty dollars (\$20.00) on any dealer having a general office or selling from a receiving point.

Limit on tax of subdivisions.

(f). Licenses issued under this section are not transferable, are valid for only one person, and revocable by the Insurance Commissioner for good cause after a hearing.

Conditions of license.

(g). Every agent licensed under this section shall, upon demand, exhibit his license to any officer of the law or citizen, and any person, firm, or corporation acting without a license or selling or offering for sale any brand of lightning rod not approved by the Insurance Commissioner, or otherwise violating any of the provisions of this act, shall be punished by a fine of not more than two hundred dollars (\$200.00) and/or six months imprisonment for each offense.

Exhibition of licenses on demand.

Violation made misdemeanor.

SEC. 126. *Hotels.*

Hotels and boarding houses.

Every person, firm, or corporation engaged in the operation of any hotel or boarding house in this State shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

(a). For hotels or boarding houses operating on the American plan for rooms in which rates per person per day are:

American plan.

	<i>Per Room</i>	
Less than two dollars.....	\$.60	Tax per room based on rates charged.
Two dollars and less than three dollars.....	.90	
Three dollars and less than four dollars and fifty cents.....	1.80	
Four dollars and fifty cents and less than six dollars.....	4.20	
Six dollars and less than seven dollars and fifty cents.....	5.40	
Seven dollars and fifty cents and less than fifteen dollars.....	6.00	
Over fifteen dollars.....	7.20	

European plan.

(b). For hotels or rooming houses operating on the European plan for rooms in which the rates per person per day are:

	<i>Per Room</i>
Tax per room based on rates charged.	Less than two dollars \$1.25
	Two dollars and less than three dollars 3.00
	Three dollars and less than four dollars and fifty cents 4.50
	Four dollars and fifty cents and less than six dollars 5.50
	Six dollars and less than seven dollars and fifty cents ... 6.50
	Seven dollars and fifty cents and less than ten dollars ... 7.50
	Over ten dollars 8.50

Rooms not counted.

(c). The office, dining-room, one parlor, kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel or boarding house.

Resort hotels at one-half tax.

(d). Only one-half of the tax levied in this section shall be levied or collected from resort hotels and boarding houses which are open for only six months or less in the year: *Provided*, that the minimum tax under any schedule in this section shall be \$5.00.

Exception of boarding houses charging less than \$12 weekly.

(e). The tax provided for in this section shall apply whether the charges are made at daily, weekly, or monthly rates, but shall not apply to boarding houses charging less than twelve dollars per week.

No county tax.

Cities and towns may tax.

(f). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the amount levied by the State.

Tourist homes or camps.

SEC. 126½. *Tourist homes.*

Every person, firm, or corporation engaging in the business of operating a tourist home, tourist camp, or boarding house advertising for transient patronage, with or without dining-room service, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business and shall pay the following tax:

Tax based on number of rooms.

Homes or camps having five rooms or less \$10.00
Homes or camps having more than five rooms, \$2.00 per room.

Rooms excepted.

For the purpose of this section the sitting-room, dining-room and kitchen and rooms occupied by the owner or lessee of the premises, or members of his family, for his or their personal or private use shall not be counted in determining the number of rooms for the basis of tax.

Application also to certain boarding houses.

The taxes levied in this section shall also apply to boarding houses, whether advertising for transient patronage or not, having fifteen or more boarders.

The provisions of sub-section (d) of section 126 shall apply to the taxes levied in this section, upon tourist homes or camps operated seasonally for less than six months of each year.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the amount levied by the State.

SEC. 127. *Restaurants.*

Every person, firm, or corporation engaged in the business of operating a restaurant, cafe, cafeteria, hotel with dining service on the European plan, drug store, or other place where prepared food is sold, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business. The tax for such license shall be based on the number of persons provided for with chairs, stools or benches, and shall be \$1.00 per person, with a minimum tax of \$5.00.

(a). All other stands or places where prepared food is sold as a business, and drug stores, service stations, and other stands or places where prepared sandwiches only are served shall pay a tax of \$7.50.

(b). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 128. *Cotton compresses.*

Every person, firm, or corporation engaged in the business of compressing cotton shall pay an annual license tax, of three hundred dollars (\$300.00) on each and every compress.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 129. *Billiard and pool tables, and bowling alleys.*

Every person, firm, or corporation who shall rent, maintain, own a building wherein there is a table or tables at which billiards or pool is played, whether operated by slot or otherwise, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such billiard or pool tables and shall pay for such license a tax for each table, as follows:

Seasonal trade at one-half tax.

No county tax.

Cities and towns may tax.

Restaurants, etc.

Defined.

Tax based on number of persons to be accommodated.

Minimum.

Other food stands at \$7.50.

No county tax.

Cities and towns may tax.

Cotton compresses.

Tax of \$300 per compress.

No county tax.

Cities and towns may tax.

Billiard and pool tables and bowling alleys.

Tax based on
size of table.

Tables measuring not more than 2 feet wide and 4 feet long	\$ 5.00
Tables measuring not more than 2½ feet wide and 5 feet long	10.00
Tables measuring not more than 3 feet wide and 6 feet long	15.00
Tables measuring not more than 3½ feet wide and 8 feet long	20.00
Tables measuring more than 3½ feet wide and 8 feet long	25.00

Bowling alleys
taxed at \$25
per alley.

Every person, firm, or corporation who shall rent, maintain, own a building wherein there is a bowling alley or alleys of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such bowling alley or alleys and shall pay for such license a tax of \$25.00 for each alley kept or operated.

Organizations
excepted.

(a). This section shall not apply to fraternal organizations having a national charter, American Legion Posts, Young Men's Christian Associations, and Young Women's Christian Associations.

No license issued
without consent
of counties for
operators outside
cities and towns.

(b). The Commissioner of Revenue shall not issue a license under this section to any person, firm, or corporation to maintain a billiard or pool table or bowling alley outside of the corporate limits of incorporated cities or towns, except with the approval of the Board of County Commissioners of the county for which the application is made, and all applications for such licenses are hereby required to be filed with such Board of County Commissioners at least seven days before being acted upon, and notice thereof published in some newspaper published in the county once a week for two weeks, or if no newspaper is published in such county, then posted at the courthouse door and three other public and conspicuous places in the community where the license is to be exercised for two weeks prior to the action of the Board of County Commissioners thereon.

Application
published.

Cities and towns
may prohibit
operation of
tables after
license issued.

(c). If the Commissioner of Revenue shall have issued any such State license to any person, firm, or corporation to operate any billiard or pool tables, bowling alley or alleys in any city or town, the Board of Aldermen or other governing body of such city or town shall have the right at any time, and notwithstanding the issuance of such State license, to prohibit any billiard or pool tables, bowling alleys, or alleys of like kind within its limits, unless otherwise provided in its charter; and in the event any city or town shall exercise the right to prohibit the keeping and operation of such billiard or pool tables, bowling alley or alleys of like kind, the Commissioner of Revenue shall refund

Refund of just
proportion of tax.

the proportion of the tax thereof during the time which the right is not allowed to be exercised bears to the time for which the tax is paid.

(d). Counties may levy a license tax on the business taxed under this section upon such billiard or pool tables, bowling alleys as are located outside of incorporated cities or towns, and cities and towns may levy a license tax upon such as are within the city limits, but in neither case shall the license tax so levied be in excess of the tax levied by the State.

Subdivisions
may tax.

Limit on amount.

SEC. 130. *Slot machines and slot locks.*

Every person, firm, or corporation owning, operating or maintaining any place of business, or other place, wherein, or in connection with which is operated or located any slot machine in which is kept any article to be purchased by depositing any coin or thing of value and for which may be had any article of merchandise, or any machine wherein may be seen any picture or heard any music by depositing therein any coin or thing of value, or any slot weighing machine, or any machine for making stencils by the use of contrivances operated by depositing in the machine any coin or thing of value, or any lock operated by slot wherein money or thing of value is to be deposited, or any machine for the playing of games or amusement operated by slot wherein is deposited any coin or thing of value, except those enumerated in Section 129 of this Act, shall apply for and procure from the Commissioner of Revenue a State-wide license for the privilege of operating each and every such machine, and shall pay for such license the following tax:

Slot machines
and slot locks.

Defined.

Any such machine except as hereinafter provided, that requires a deposit of less than five cents.....	\$ 5.00	Tax based on amount of deposit.
Five cents and less than ten cents.....	10.00	
Ten cents and not more than twenty cents.....	20.00	
More than twenty cents	30.00	

Provided, that weighing machines requiring a deposit of one cent shall require payment of a tax of only \$2.50: *Provided*, further, that any such machine mentioned in this section giving or equipped to give trade checks, tokens, or similar articles or devices, whether redeemable or having any value or not, or whether given in addition to merchandise or not, shall require payment as in the above schedule except the minimum tax on any such machine shall be \$10.00. *Provided* further, that the tax on checker board devices operated by slot machines and requiring deposits of not more than five cents shall be \$5.00.

Weighing
machines.

Devices giving
trade checks,
minimum tax
of \$10.

Checker board
devices.

Application for license.

Conditions of license.

Automatic lockers for clothing, etc. excepted.

Other exceptions.

Drinking cup machines excepted.

Presumption that machines licensed are lawful.

No refund.

Violation of section authorizes seizure of machines.

Liability unaffected.

Subdivisions may tax.

(a). In making application for license under this section, the applicant shall specify the serial number of the machine for which license is desired. The license shall carry the serial number to correspond with that on the application, and no such license shall be transferable to any other machine. It shall be the duty of the person in whose place of business the machine is operated or located to see that the proper State license is attached to the bottom of the machine before its operation shall commence. Failure to do so shall make such person liable for the additional tax imposed in Section 190 of this Act.

(b). This section shall not apply to any automatic locker used as a depository for parcels, clothing, or luggage, nor to machines owned and operated by any retail merchant in his own place of business for delivering merchandise of the market value of the coin deposited, unless trade checks or tokens, whether or not redeemable or of any value, are given in addition to merchandise, in which event the tax herein provided shall apply; nor shall it apply to slot machines from which drinking cups are delivered at not more than one cent per cup, or to penny food vending machines.

(c). Upon application being made for a license to operate any machine or apparatus under this section, the Commissioner of Revenue is hereby authorized to presume that the operation of such machine or apparatus is lawful, and when a State license has been issued for the operation thereof, the sum paid for such State license shall not be refunded, notwithstanding that the operation of such machine or apparatus shall afterwards be prohibited.

(d). If any person, firm, or corporation shall fail, neglect or refuse to comply with the terms and provisions of this section, and shall fail to attach the proper State license to any machine or apparatus as herein provided, the Commissioner of Revenue, or his agents or deputies, shall forthwith seize and remove, or order removed, such machine or machines, and shall hold the same until the provisions of this section have been complied with.

(e). Nothing in this section shall be construed to relieve the owner of any such machine or apparatus of liability for the tax.

(f). Counties may levy a license tax on the business taxed in this section upon slot machines, and cities or towns may levy a tax on such machines within their limits, but in neither case shall the tax so levied exceed the tax levied by the State.

SEC. 131. *Bagatelle tables, merry-go-rounds, etc.*

(a). Every person, firm, or corporation that is engaged in the operation of a bagatelle table, merry-go-round or other riding devices, hobby horse, switch-back railway, shooting gallery, swimming pool, skating rink, other amusement devices of a like kind, or a place for other games or play with or without name (unless used solely and exclusively for private amusement or exercise), at a permanent location, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such objects of amusement, and shall pay for each such subject enumerated the following tax:

Bagatelle tables,
merry-go-rounds,
swimming pools,
etc.

Enumerated.

In cities or towns of less than 10,000 population.....\$10.00
In cities or towns of 10,000 population and over..... 25.00

Tax graduated
according to
population.

(b). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Subdivisions
may tax.

SEC. 132. *Security dealers.*

Security dealers.

(a). Every person, firm, or corporation who or which is engaged in the business of dealing in securities as defined in "An act to provide laws governing the sale of stocks, bonds, and other securities in the State of North Carolina," etc., or who or which maintains a place for or engages in the business of buying and/or selling shares of stock in any corporation, bonds, or any other securities on commission or brokerage, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

Defined.

In cities or towns of less than 5,000 population.....\$ 25.00
In cities or towns of 5,000 and less than 10,000 population 50.00
In cities or towns of 10,000 and less than 15,000 population 100.00
In cities or towns of 15,000 population and less than 25,000 200.00
In cities or towns of 25,000 population and above..... 300.00

Tax graduated
according to
population.

(b). Every dealer, as defined herein, who shall maintain in the State of North Carolina more than one office for dealing in securities, as hereinbefore defined, shall apply for and procure from the Commissioner of Revenue a license for the privilege of transacting such business at each such office, and shall pay for such license the same tax as hereinbefore fixed.

Same tax on
each office.

Same tax on foreign dealers.

(c). Every foreign dealer, as dealer is hereinbefore defined, who shall maintain an office in this State, or have a salesman in this State, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business and shall pay for such license the tax hereinbefore imposed.

Higher tax on leased wire or ticker service.

(d). If such person, firm, or corporation described in subsection (a) of this section maintains and/or operates a leased or private wire and/or ticker service in connection with such business the annual license tax shall be as follows:

Graduated according to population.

In cities and towns of less than 10,000 population	\$ 150.00
In cities and towns of 10,000 and less than 15,000 population	250.00
In cities and towns of 15,000 and less than 20,000 population	500.00
In cities and towns of 20,000 to 25,000 population	750.00
In cities and towns of 25,000 or more	1,000.00

No county tax.

Cities and towns may tax \$50.

(e). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy license tax not in excess of fifty dollars (\$50.00).

Cotton buyers and commission merchants.

SEC. 133. *Cotton buyers, and sellers on commission.*

Tax of \$50.

(1). Every person, firm, or corporation who or which engages in the business of buying and/or selling on commission any cotton, grain, provisions, or other commodities, either for actual, spot, or instant delivery, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business in this State, and shall pay for such license a tax of fifty dollars (\$50.00).

Higher tax for leased wire or ticker service.

(2). Every person, firm, or corporation who or which engages in the business of buying or selling any cotton, grain, provisions, or other commodities, either for actual, spot, instant, or future delivery, and also maintains and/or operates a private or leased wire and/or ticker service in connection with such business, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business in this State and shall pay for such license the following tax:

Graduated according to population.

In cities and towns of less than 10,000 population	\$100.00
In cities and towns of 10,000 and less than 15,000 population	200.00
In cities and towns of 15,000 and less than 25,000 population	400.00
In cities and towns of 25,000 population or more	600.00

Persons, firms, and corporations who pay the tax imposed in subsection (d) of section one hundred thirty-two shall not be required to pay the tax imposed in this subsection.

(3). Every person, firm, or corporation, domestic or foreign, who or which is engaged in the business of selling any cotton, either for actual, spot, instant, or future delivery, in excess of five thousand bales per annum, shall be deemed to be a cotton merchant, shall apply for and obtain from the Commissioner of Revenue a State-wide license for each office or agency maintained in this State for the sale of cotton and shall pay for each such license the following tax:

In cities and towns of less than 10,000 population	\$ 50.00	Tax graduated according to population.
In cities and towns of 10,000 and less than 15,000 population	100.00	
In cities and towns of 15,000 and less than 25,000 population	200.00	
In cities and towns of 25,000 population and over	300.00	

(4). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of fifty dollars (\$50.00).

SEC. 134. *Manufacturers, producers, bottlers, and distributors of soft drinks.*

(a). Every person, firm, corporation, or association manufacturing, producing, bottling and/or distributing in bottles or other closed containers soda water, coca-cola, pepsi-cola, chero-cola, ginger ale, grape and other fruit juices or imitations thereof, carbonated, or malted beverages and like preparations, commonly known as soft drinks, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of doing business in the State and shall pay for such license the following base tax for each place of business:

LOW-PRESSURE EQUIPMENT

Where the machine or the equipment unit used in the manufacture of the above named beverage is a:	Tax graduated on low-pressure equipment.
36 spouts, or greater capacity, low-pressure filler.....	\$600.00
32 and less than 36 spouts, low-pressure filler	500.00
24 and less than 32 spouts, low-pressure filler	450.00
18 and less than 24 spouts, low-pressure filler	350.00
12 and less than 18 spouts, low-pressure filler	250.00

HIGH-PRESSURE EQUIPMENT

Where the machine or the equipment unit used in the manufacture of the above named beverages is a Royal (8-head), Shields (6-head), Adriance (6-head), or other

High-pressure equipment.

Over 60 bottles per minute, \$600. high-pressure equipment having manufacturer's rating capacity of over sixty bottles per minute, six hundred dollars (\$600.00).

50 to 60 bottles, \$500. Royal (4-head), Adriance (2-head), Shields (2-head), full equipment having manufacturer's rating capacity of over fifty and less than sixty bottles per minute, five hundred dollars (\$500.00).

40 to 50 bottles, \$450. Royal (4-head), Adriance (2-head), Shields (2-head) (full automatic), or other high-pressure equipment having manufacturer's rating capacity of more than forty and less than fifty bottles per minute, four hundred and fifty dollars (\$450.00).

24 to 40 bottles, \$150. Dixie (automatic), Shields (2-head hand feed), Adriance (1-head), Calleson (1-head), Senior (high-pressure), Junior (high-pressure), or Burns or other high-pressure equipment having manufacturer's rating capacity of more than twenty-four bottles and less than forty bottles per minute, one hundred and fifty dollars (\$150.00).

Less than 24 bottles, \$100. Single-head Shields, Modern Bond (power), Baltimore (semi-automatic), and all other machines or equipment having manufacturer's rating capacity of less than twenty-four bottles per minute and all foot-power bottling machines, one hundred dollars (\$100.00).

Tax on units not mentioned. *Provided*, that any bottling machine or equipment unit not herein specifically mentioned shall bear the same tax as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated: *Provided, further*, that where any person, firm, corporation, or association has within his or its bottling plant or place of manufacture more than one bottling machine or equipment unit, then such person, firm, corporation, or association shall pay the tax as herein specified upon every such bottling machine or equipment unit, whether in actual operation or not.

Wholesalers. (b). Every person, firm, corporation, or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this State, as follows:

Tax graduated according to population.	In cities or towns of 30,000 inhabitants or more.....	\$100.00
	In cities or towns of 20,000 inhabitants and less than 30,000 inhabitants	90.00
	In cities or towns of 10,000 inhabitants and less than 20,000 inhabitants	80.00
	In cities or towns of 5,000 inhabitants and less than 10,000 inhabitants	70.00

In cities or towns of 2,500 inhabitants and less than 5,000 inhabitants	\$60.00
In rural districts and towns of less than 2,500 inhabitants	50.00

Provided, that where the tax levied under subsection (a) of this section has been paid on any of the articles, machines, or equipment units enumerated therein, the tax levied under this subsection shall not apply.

The tax levied in this subsection shall not include the right to sell products authorized to be sold under Senate Bill No. 367, enacted at the present session of the General Assembly.

(c). Every distributing warehouse selling or supplying to retail stores cereal or carbonated beverages manufactured or bottled within the State but outside of the county in which such cereal or carbonated beverages are manufactured or bottled shall pay one-half of the annual license tax for the privilege of doing business in this State provided for in subsection (b) of this section.

(d). Every distributing warehouse selling or supplying to retail stores cereal or carbonated beverages on which the tax has not been paid under the provisions of subsection (a) of this section shall pay the annual license tax for the privilege of doing business in the State provided in subsection (b) of this section.

(e). Each truck, automobile, or other vehicle coming into this State from another State, and selling and/or delivering carbonated beverages on which the tax has not been paid under the provisions of subsection (a) of this section shall pay an annual license tax, for the privilege of doing business in this State, in the sum of one hundred dollars (\$100.00) per truck, automobile, or vehicle. The license secured from the State under this section shall be posted in the cab of the truck, automobile, or vehicle.

(f). No county shall levy a tax on any business taxed under the provisions of this section, nor shall any city or town in which any person, firm, corporation, or association taxed hereunder has its principal place of business levy and collect more than one-fourth of the State tax levied under this section; nor shall any tax be levied or collected by any county, city or town on account of the delivery of the products, beverages, or articles enumerated in subsection (a) or (b) or (c) or (d) of this section when a tax has been paid under any of those sub-sections.

Only one tax levied.

Beer taxes additional.

Tax on distributors of cereal or carbonated beverages.

Tax on distributors where manufacturer's tax not paid.

Tax on motor vehicles distributing drinks bottled outside of State.

Tax of \$100 per vehicle.

Posting license.

No county tax.

Limit on tax of cities and towns.

Packing houses.

SEC. 135. *Packing houses.*

Defined.

Every person, firm, or corporation engaged in or operating a meat packing house in this State, and every wholesale dealer in meat packing house products, who owns, leases, or rents and operates a cold storage room or warehouse in connection with such wholesale business, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business in this State, and shall pay for such license the sum of twenty-five dollars (\$25.00) for each county in which is located such a packing house or a cold storage room or warehouse, and for each such packing house or cold storage room or warehouse and an additional tax of one-fourth of one per cent of the gross sales of any or all of the packing house products sold from such cold storage room or warehouse by such packing house or wholesale dealer. Reports shall be made to the Commissioner of Revenue, in such form as he may prescribe, within the first ten days of each month, covering all such gross sales for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made.

Tax of \$25
per county.Additional tax of
 $\frac{1}{4}$ of 1% on
gross sales.Reports to
Commissioner.Sales tax payable
monthly.Wholesaler
defined.

Every person, firm, or corporation maintaining a cold storage room or warehouse and distributing such products to other stores owned in whole or in part by the distributor for sale at retail shall be deemed a wholesale dealer or distributor in the meaning of this act.

No county tax.

Counties shall not levy any tax on business taxed under this section.

Newspaper
contests.SEC. 136. *Newspaper contests.*

Defined.

Every person, firm, or corporation that conducts contests and offers a prize, prizes, or other compensation to obtain subscriptions to newspapers, magazines, or other periodicals in this State shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such contests, and shall pay for such license the following tax for each such contest:

Periodicals other
than daily, \$50.

Monthly, weekly, semi-weekly newspaper, magazine, or
other periodical \$ 50.00

Dailies, \$200.

Daily newspaper or other daily periodical 200.00

Subdivisions may
not tax.

Counties, cities or towns shall not levy any license tax
under this section.

Oil and gasoline
dealers.SEC. 137. *Persons, firms, or corporations selling certain oils.*

Defined.

(a). Every person, firm, or corporation engaged in the business of selling illuminating or lubricating oil or greases, or benzine, naphtha, gasoline, or other products of like kind

shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for the same a tax of two dollars and fifty cents (\$2.50).

Tax of \$2.50.

(b). In addition to the tax herein levied under subsection (a) of this section, such person, firm, or corporation shall pay to the Commissioner of Revenue, on or before the first day of July of each year an annual additional license tax equal to five per cent of the total gross sales for the preceding year or part of the year that the business is so conducted or the privilege so exercised, when the total gross sales of such commodities exceed five thousand dollars (\$5,000.00), or pro rata for a part of the year.

Additional tax of 5% on gross sales.

(c). The amount of such total gross sales shall be returned to the Commissioner of Revenue on or before the date specified in subsection (b) of this section by such person, firm, or corporation, verified by the oath of the person making the return, upon such forms and in such detail as may be required by the Commissioner of Revenue.

Verified returns.

(d). Counties shall not levy any license tax on the business taxed under this section; but cities or towns in which there is located an agency, station, or warehouse for the distribution or sale of such commodities enumerated in this section may levy the following license tax:

No county tax.

Cities and towns may tax on basis of population.

In incorporated towns and cities of less than 10,000

population\$25.00

In cities and towns of 10,000 population and over..... 50.00

(e). Any person, firm, or corporation subject to this license tax, and doing business in this State without having paid such license tax, shall be fined one thousand dollars (\$1,000.00) and in addition thereto double the tax imposed by this section.

Penalties for failure to pay tax.

(f). No license or privilege tax, other than the license tax permitted in this section to cities or towns, shall be levied or collected for the privilege of engaging in or doing the business named in this section from any person, firm, or corporation paying the inspection fees and charges provided for under article fourteen of chapter eighty-four of the Consolidated Statutes of one thousand nine hundred and nineteen and the amendments thereto, except license taxes levied in section one hundred and fifty-three of this article.

No other license taxes charged except those named herein.

SEC. 138. *Building and loan associations.*

Building and loan associations.

Every building and loan association, domestic or foreign, operating on a mutual or coöperative basis for the purpose of making loans to its members only and of enabling its members to acquire real estate, make improvements thereon,

Defined.

and remove encumbrances therefrom by the payment of money in periodical installments of principal sums and for the accumulation of a fund to be returned to members who do not obtain advances for such purposes, shall pay to the Insurance Commissioner on or before the first day of March of each year the following annual license tax for the privilege of doing business in the State.

Tax of 13¢ on each \$100 of book value of shares at close of previous year.

(a). A tax of thirteen (13) cents on each one hundred dollars (\$100.00) of actual book value of shares of stock issued and outstanding on the thirty-first day of December of the preceding year as shown by reports of such association to the Insurance Commissioner and approved by such Insurance Commissioner. The tax levied herein shall be in addition to the license fee required under Section 5186, Consolidated Statutes, and expenses and cost of examination required under Section 5190, Consolidated Statutes.

Tax additional to license fee.

Pressing clubs, etc.

SEC. 139. *Pressing clubs, dry cleaning plants, and hat blockers.*

Defined.

Every person, firm, or corporation engaged in the business of pressing and/or dry cleaning any articles of clothing, reshaping, cleaning, and/or reblocking any hats shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business and pay for the same the following tax:

Tax graduated according to population and number of employees.

In cities or towns of less than 10,000 population—

Where not more than three persons are employed.....\$12.50

Where more than three persons are employed..... 25.00

In cities and towns of 10,000 population and over—

Where not more than three persons are employed..... 25.00

Where more than three persons are employed..... 50.00

Soliciting in cities and towns deemed engaging in business.

Every person, firm, or corporation soliciting pressing and/or cleaning work in any city or town to be done outside of the city wherein said pressing and/or cleaning business is established shall procure from the Commissioner of Revenue a State license for the privilege of soliciting in said city or town. The soliciting of business for or by any person, firm, or corporation engaged in the pressing and/or cleaning work shall and the same is hereby construed to be engaging in said business, and the person, firm, or corporation soliciting in said city or town shall procure from the Revenue Commissioner a State license for the privilege of soliciting in said city and town, said tax to be in a sum equal to the amount paid by such establishments actually engaged in such business in said city or town.

College students excepted.

(a). This section shall not apply to any bona fide student of any college or university in this State operating such

pressing or dry cleaning business at such college or university during the school term of such college or university.

(b). Counties, cities, and towns, respectively, may levy a license tax not in excess of that levied by the State: *Provided*, that persons soliciting business for services to be performed outside the county a tax may be levied by such county, city or town not in excess of \$50.00.

Subdivisions
may tax.

In addition to the annual tax levied in this section, it is hereby required with respect to every such concern herein referred to that with each delivery of articles of clothing or other articles herein referred to and cleaned or otherwise processed as herein referred to there shall be issued a charge ticket, to each of which tickets there shall be affixed a service stamp tax of one cent on all packages on which the charge is one dollar or less, and for packages of more than one dollar, one cent for each dollar or fraction thereof, the amount of such tax to be added to such charge ticket and to be paid for by the customer. The stamps for such purpose are to be made available by the Commissioner of Revenue and by him sold to pressing and/or cleaning concerns at par and for cash only, as the same may be needed by the pressing and/or cleaning concerns of the State in order to meet the requirements of this act. It shall be unlawful for any person, firm, or corporation engaged in such business to make any delivery except in compliance with this section, and the violation of any of the provisions hereof is hereby declared to be a misdemeanor.

Process tax extra.

Service stamp
of 1¢ on all \$1
tickets.

Commissioner to
furnish stamps.

Violation of
section made
misdemeanor.

SEC. 140. *Barber shops.*

Every person, firm, or corporation engaged in the business of conducting a barber shop, beauty shop or parlor, or other shop of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Barber shops and
beauty shops.

For each barber chair maintained in a barber shop.....\$2.50
For each barber, manicurist, cosmetologist, beautician, or
operator in beauty parlor, or other shop of like kind
in any office, hotel, or other place..... 5.00

Tax based on
number of chairs
and operators.

Counties shall not levy a license tax under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

No county tax.

Cities and towns
may tax.

SEC. 141. *Shoeshine parlors.*

Every person, firm, or corporation who or which maintains or operates a place of business wherein is operated a shoeshine parlor, stand, or chair or other device shall

Shoeshine
parlors.

apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Tax based on number of chairs and operators.

Where the number of chairs or operators are not more than two	\$ 5.00
Where the number of chairs or operators are more than two and less than six	10.00
Where the number of chairs or operators are six and less than ten	20.00
Where the number of chairs or operators are ten or more	30.00

No county tax.

Cities and towns may tax.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Tobacco warehouses.

SEC. 142. *Tobacco warehouses.*

Every person, firm, or corporation engaged in the business of operating a warehouse for the sale of leaf tobacco upon commission shall, on or before the first day of June of each year, apply for and obtain from the Commissioner of Revenue a State license for the privilege of operating such warehouse for the next ensuing year, and shall pay for such license the following tax:

For a warehouse in which was sold during the preceding year ending the first day of June—

Tax based on number of pounds sold.

Less than 1,000,000 pounds	\$ 50.00
1,000,000 pounds and less than 2,000,000	75.00
2,000,000 pounds and less than 3,000,000	175.00
3,000,000 pounds and less than 4,000,000	250.00
4,000,000 pounds and less than 5,000,000	400.00
5,000,000 pounds and less than 6,000,000	500.00
For all in excess of 6,000,000 pounds \$500.00 and six cents per thousand pounds.	

New warehouse may pay minimum tax and have an assessment at close of first year's business.

(a). If a new warehouse not in operation the previous year, the person, firm, or corporation operating such warehouse may procure a license by payment of the minimum tax provided in the foregoing schedule, and at the close of the season for sales of tobacco in such warehouse shall furnish the Commissioner of Revenue a statement of the number of pounds of tobacco sold in such warehouse for the current year and shall pay an additional license tax for the current year based on such total volume of sales in accordance with the schedule in this section.

Change of management not to affect tax.

If an old warehouse with new or changed ownership or management, the tax shall be paid according to the schedule in this section based on the sales during the preceding

year, just as if the old ownership or management had continued its operation.

(b). The Commissioner of Agriculture shall certify to the Commissioner of Revenue, on or before the first day of June of each year, the name of each person, firm or corporation operating a tobacco warehouse in each county in the State, together with the number of pounds of leaf tobacco sold by such person, firm, or corporation in each warehouse for the preceding year, ending on the first day of June of the current year.

Commissioner of Agriculture to furnish list of warehouses each year.

(c). The Commissioner of Agriculture shall report to the solicitor of any judicial district in which a tobacco warehouse is located which the owner or operator thereof shall have failed to make a report of the leaf tobacco sold in such warehouse during the preceding year, ending the first day of June of the current year, and such solicitor shall prosecute any such person, firm, or corporation under the provisions of this section.

Reports to solicitors of refusal to pay tax and prosecution of violators.

(d). The tax levied in this section shall be based on official reports of each tobacco warehouse to the State Department of Agriculture showing amount of sales for each warehouse for the previous year.

Tax based on reports to Agriculture Department.

(e). The Commissioner of Revenue or his deputies shall have the right, and are hereby authorized, to examine the books and records of any person, firm, or corporation operating such warehouse, for the purpose of verifying the reports made and of ascertaining the number of pounds of leaf tobacco sold during the preceding year or other years in such warehouse.

Examination of books and records of warehouses.

(f). Any person, firm, or corporation who or which violates any of the provisions of this section shall, in addition to all other penalties provided for in this act, be guilty of a misdemeanor, and upon conviction shall be fined not less than five hundred dollars (\$500.00) and/or imprisoned in the discretion of the court.

Violation of section made misdemeanor.

(g). No county shall levy any license tax on the business taxed under this section. Cities and towns may levy a tax not in excess of fifty dollars (\$50.00) for each warehouse.

No county license. Cities and towns may tax \$50.

SEC. 143. *Newsdealers on trains.*

Newsdealers on trains.

Every person, firm, or corporation engaged in the business of selling books, magazines, papers, fruits, confections, or other articles of merchandise on railroad trains or other common carriers in this State shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:

Defined.

Tax based on
rail mileage.

Where such person, firm, or corporation operates on railroads or other common carriers on—

Less than 300 miles.....	\$ 250.00
Three hundred and less than 500 miles.....	500.00
Five hundred miles or more.....	1,000.00

Exceptions.

This section shall not apply to any railroad company engaged in selling such articles to passengers on its trains and paying the tax upon the retail sales of merchandise levied in Article V, Schedule E, of this act.

No tax by
subdivisions.

Counties, cities, and towns shall not levy any license tax on the business taxed under this section.

Soda fountains,
soft drink
stands, etc.

SEC. 144. *Soda fountains, soft drink stands.*

Every person, firm, or corporation engaged in the business of operating a soda fountain or soft drink stand shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Tax on fountains,
\$10.

(a.) On soda fountains—

On each carbonated draft arm of each soda fountain a tax of \$10.00.

Tax on stands,
\$5.

On each stand at which soft drinks are sold, the same not being strictly a soda fountain, and on each place of business where bottled carbonated drinks are sold at retail, the license tax shall be five dollars (\$5.00).

Gross sales tax
additional.

In addition to the license tax levied in this section, the tax shall be paid upon the gross sales at the rate of tax levied in Article V, Schedule E, of this act upon the retail sales of merchandise.

No county tax.

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the tax levied by the State.

Cities and towns
may tax.

Dealers in pistols.

SEC. 145. *Dealers in pistols, etc.*

Every person, firm, or corporation who is engaged in the business of keeping in stock, selling, and/or offering for sale any of the articles or commodities enumerated in this section shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:

Articles and taxes
scheduled.

For pistols.....	\$ 50.00
For bowie knives, dirks, daggers, sling-shots, leaded canes, iron or metallic knuckles, or articles of like kind	200.00
For blank-cartridge pistols.....	200.00

(a). If such person, firm, or corporation deal only in metallic cartridges, the tax shall be ten dollars (\$10.00).

Metallic
cartridges.

(b). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Subdivisions
may tax.

SEC. 146. *Dealers in cap pistols, fireworks, etc.*

Dealers in cap
pistols and
fireworks.

Every person, firm, or corporation engaged in the business of selling, or offering for sale, cap pistols, fire-crackers, fireworks, or other articles of like kind, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for the same a tax of one hundred dollars (\$100.00).

Tax of \$100

Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of twice that levied by the State.

Subdivisions
may tax.

SEC. 147. *Pianos, organs, victrolas, records, radios, accessories.*

Musical
instruments

Every person, firm, or corporation engaged in the business of selling, offering or ordering for sale any of the articles hereinafter enumerated in this section shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

For pianos and/or organs, graphophones, victrolas, or other instruments using discs or cylinder records, and/or the sale of records for either or all of these instruments, radios or radio accessories, an annual license tax of ten dollars (\$10.00), and in addition thereto, a tax upon the gross retail sales of any or all of such articles at the rate of tax levied in Article V, Schedule E, of this act upon the gross retail sales to be reported and paid in the amount provided in Article V of this act upon the retail sales of merchandise.

License and sales
tax based on type
of instrument.

(e). Any person, firm, or corporation applying for and obtaining a license under this section may employ traveling representatives or agents, but such traveling agent or representatives shall obtain from the Commissioner of Revenue a duplicate license of such person, firm, or corporation who or which he represents, and pay for the same a tax of ten dollars (\$10.00).

Reports

Duplicate licenses
for agents at
\$10 each.

Each duplicate copy so issued is to contain the name of the agent to whom it is issued, the instrument to be sold, and the same shall not be transferable.

Conditions of
agent's license

Representatives or agents holding such duplicate copy of such license are licensed thereby to sell or offer for sale only the instrument and/or article authorized to be sold by

Validity of
agent's license.

the person, firm, or corporation holding the original license, and such license shall be good and valid in any county in the State.

Violation made
misdemeanor.

(f). Every person, firm, or corporation violating any of the provisions of this section shall be guilty of a misdemeanor, and shall pay a penalty of two hundred and fifty dollars (\$250.00), and in addition thereto double the State license tax levied in this section for the then current year.

Subdivisions
may tax.

(g). Counties shall not levy any license tax on the business taxed under this section, except that the county in which the agent or representative holding a duplicate copy of the license aforesaid may impose a license tax not in excess of five dollars (\$5.00). Cities or towns may levy a license tax on the business taxed under this section not in excess of one-half of that levied by the State.

Installment paper
dealers.

SEC. 148. *Installment paper dealers.*

Defined.

(a). Every person, firm, or corporation, foreign or domestic, engaged in the business of dealing in, buying, and/or discounting installment paper, notes, bonds, contracts, evidences of debt and/or other securities, where a lien is reserved or taken upon personal property located in this State to secure the payment of such obligations, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business or for the purchasing of such obligations in this State, and shall pay for such license an annual tax of one hundred dollars (\$100.00).

Tax of \$100.

Quarterly reports
to Commissioner
under oath.

(b). In addition to the tax levied in sub-section (a) of this section, such person, firm, or corporation shall submit to the Revenue Commissioner quarterly on the first day of January, April, July, and October of each year, upon forms prescribed by the said Commissioner, a full, accurate, and complete statement, verified by the officer, agent, or person making such statement, of the total face value of the installment paper, notes, bonds, contracts, evidences of debt, and/or other securities described in this section dealt in, bought and/or discounted within the preceding three months and, at the same time, shall pay a tax of one-fourth of one per cent of the face value of such obligations dealt in, bought and/or discounted for such period.

Additional tax
of $\frac{1}{4}$ of 1%.

Failure to pay
taxes bars
recovery on
securities.

(c). If any person, firm, or corporation, foreign or domestic, shall deal in, buy and/or discount any such paper, notes, bonds, contracts, evidences of debt and/or other securities described in this section without applying for and obtaining a license for the privilege of engaging in such business or dealing in such obligations, or shall fail, refuse,

or neglect to pay the taxes levied in this section, such obligations shall not be recoverable or the collection thereof enforceable at law or by suit in equity in any of the courts of this State until and when the license taxes prescribed in this section have been paid, together with any and all penalties prescribed in this act for the nonpayment of taxes.

(d). This section shall not apply to corporations organized under the State or National banking laws. Banks excepted.

(e). Counties, cities, and towns shall not levy any license tax on the business taxed under this section. Subdivisions may not tax.

SEC. 149. *Tobacco and cigarette retailers and jobbers.* Tobacco and cigarette dealers. Defined.

Every person, firm, or corporation engaged in the business of retailing and/or jobbing cigarettes, cigars, chewing tobacco, smoking tobacco, snuff, or any other tobacco products shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

Outside of incorporated cities or towns and cities or towns of less than 1,000 population.....	\$ 5.00	Tax graduated according to population.
Cities or towns of 1,000 population and over.....	10.00	
Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.		No county tax. Cities and towns may tax.

SEC. 150. *Laundries.* Laundries. Defined.

Every person, firm, or corporation engaged in the business of operating a laundry, including wet or damp wash laundries, where steam, electricity, or other power is used, or who engages in the business of supplying or renting clean linen or towels, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

In cities or towns of less than 5,000 population.....	\$ 12.50	Tax graduated according to population.
In cities or towns of 5,000 and less than 10,000 population	25.00	
In cities or towns of 10,000 and less than 15,000 population	37.50	
In cities or towns of 15,000 and less than 20,000 population	50.00	
In cities or towns of 20,000 and less than 25,000 population	60.00	
In cities or towns of 25,000 and less than 30,000 population	72.50	
In cities or towns of 30,000 and less than 35,000 population	85.00	

In cities or towns of 35,000 and less than 40,000 population	\$100.00
In cities or towns of 40,000 and less than 45,000 population	112.50
In cities or towns of 45,000 population and above	125.00

$\frac{1}{3}$ tax on small establishments.

Provided, however, that any laundry or other concern herein referred to where the work is performed exclusively by hand or home-size machines only, and where not more than four persons are employed including the owners, the license tax shall be one-third of the amount stipulated in the foregoing schedule.

Tax on solicitors.

Every person, firm, or corporation soliciting laundry work, or supplying or renting clean linen or towels, in any city or town, to be done outside of the city wherein said laundry or linen supply or towel supply business is established, shall procure from the Commissioner of Revenue a State license for the privilege of soliciting in said city or town.

Soliciting deemed engaging in business.

The soliciting of business for or by any person, firm, or corporation engaged in the business of laundry work and/or supplying or renting clean linen or towels shall and the same is hereby construed to be engaging in said business, and the person, firm, or corporation soliciting in said city or town shall procure from the Revenue Commissioner a State license for the privilege of soliciting in said city or town, said tax to be in a sum equal to the amount paid by such establishments actually engaged in such business in said city or town.

Subdivisions may tax.

Counties, cities and towns, respectively, may levy a license tax not in excess of that levied by the State: *Provided*, that persons soliciting business for services to be performed outside the county a tax may be levied by such county, city, or town not in excess of \$50.00 upon such persons.

Service stamp of 1¢ per \$1 on all charge tickets.

In addition to the annual tax levied in this section, it is hereby required with respect to every laundry, including wet or damp wash laundries, where steam, electricity, or other power is used, or who engages in the business of supplying or renting clean linen or towels, that with each delivery of laundry for which there is a charge made there shall be issued a charge ticket, to each of which tickets there shall be affixed a service stamp tax of one cent on all packages on which the charge is one dollar or less, and for packages of more than one dollar one cent for each dollar or fraction thereof, the amount of such tax to be added to such charge ticket and to be paid for by the customer. The stamps for such purpose are to be made available by the Commissioner of Revenue and by him sold to said laundries at par and for cash only, as the same may be needed by the laundries of the

As additional tax.

Stamps furnished by Commissioner.

State in order to meet the requirements of this act. It shall be unlawful for any person, firm, or corporation engaged in such business to make any delivery except in compliance with this section, and the violation of any of the provisions hereof is hereby declared to be a misdemeanor.

Violation made
misdemeanor.

SEC. 151. *Outdoor advertising.*

Outdoor
advertising.

(a). Every person, firm, or corporation who or which is engaged in the business of outdoor advertising by placing, erecting, or maintaining one or more outdoor advertising signs or structures of any nature by means of sign boards, poster boards, or printed bulletins, or other printed or painted matter, or any other outdoor advertising devices, erected upon the grounds, walls, or roofs of buildings, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for said license as follows:

Defined.

For posting or erecting 50 or more signs or panels.....\$100.00
For posting or erecting 20 to 50 signs or panels..... 50.00
For posting or erecting less than 20 signs or panels, one dollar for each sign or panel.

Tax based on
number of signs.

And in addition thereto the following license tax for each city, town, or other place in which such signboards, poster boards, painted bulletins, and other painted or printed matter or other outdoor advertising devices are maintained in cities and towns of:

Additional tax
graduated accord-
ing to population.

Less than 500 population	\$ 5.00
500 to 999 population	7.50
1,000 to 1,999 population	10.00
2,000 to 2,999 population	15.00
3,000 to 3,999 population	20.00
4,000 to 4,999 population	25.00
5,000 to 9,999 population	40.00
10,000 to 14,999 population	50.00
15,000 to 19,999 population	75.00
20,000 to 24,999 population	100.00
25,000 to 34,999 population	125.00
35,000 population and over	150.00
In each county outside of cities and towns	25.00

Every person, firm, or corporation who or which places, erects, or maintains one or more outdoor advertising signs, structures, boards, bulletins, or devices as specified in this section shall be deemed to be engaged in the business of outdoor advertising, but when the applicant intends to advertise his own business exclusively by the erection or placement of such out-door advertising signs, structures, boards, bulletins, or devices as specified in this section, he may be

Outdoor advertis-
ing further defined.

Tax on private signs at lower rates.

licensed to do so upon the payment annually of One Dollar (\$1.00) for each sign up to five hundred (500) in number and for five hundred (500) or more, the sum of Five Hundred (\$500.00) Dollars for the privilege in lieu of all other taxation as provided in this section, except such further taxation as may be imposed upon him by cities or towns, acting under the power to levy not in excess of one-half of that specified in paragraph two of sub-section (a) of this section.

Contents of application for license.

(b). Every person, firm, or corporation shall show in its application for the State license herein provided for the name of each incorporated city or town within which, and the county within which, it is maintaining or proposes to maintain said signboards, poster boards, painted bulletins or other painted or printed signs or other outdoor advertising devices within the State of North Carolina.

Necessity of obtaining written permission of landowner before erecting signs.

(c). It shall be unlawful for any person engaged in business of outdoor advertising to in any manner paint, print, place, post, tack, or affix or cause to be painted, printed, placed, posted, tacked, or affixed any sign or other printed or painted advertisement on or to any stone, tree, fence, stump, pole, building, or other object which is upon the property of another without first obtaining the written consent of such owner thereof, and any person, firm, or corporation who in any manner paints, prints, places, posts, tacks, or affixes or causes same to be painted, printed, posted, placed, tacked, or affixed such advertisement on the property of another except as herein provided shall be guilty of a misdemeanor, and shall be punished by a fine not exceeding fifty dollars (\$50.00) or imprisonment of thirty days: *Provided*, that the provisions of this section shall not apply to legal notices.

Violation made misdemeanor.

Legal notices excepted.

Required consent before advertising upon streets or rights of way of public highways.

(d). It shall be unlawful for any person, firm, or corporation to paint, print, place, post, tack, or affix any advertising matter within the limits of the right of way of public highways of the State without permission of the State Highway Commission, or upon the streets of the incorporated towns of the State without permission of the governing authority, and if and when signs of any nature are placed without permission within the highways of the State or within the streets of incorporated towns it shall be the duty of the Highway Commission or other administrative body or other governing authorities of the cities and towns of said State, to remove said advertising matter therefrom.

Removal of signs placed without permission.

Owners identified on signboards.

(e). Every person, firm, or corporation owning or maintaining signboards, poster boards, printed bulletins, or other outdoor advertisements of any nature within this State

shall have imprinted on the same the name of such person, firm, or corporation in sufficient size to be plainly visible and permanently affixed thereto.

(f). A license shall not be granted any person, firm, or corporation having his or its principal place of business outside the State for the display of any advertising of any nature whatsoever, designed or intended for the display of advertising matter, until such person, firm, or corporation shall have furnished and filed with the Commissioner of Revenue a surety bond to the State, approved by him, in such sum as he may fix, not exceeding five thousand dollars (\$5,000), conditioned that such licensee shall fulfill all requirements of law, and lawful regulations and orders of said Commissioner of Revenue, relative to the display of advertisements. Such surety bond shall remain in full force and effect as long as any obligations of such licensee to the State shall remain unsatisfied.

No license granted to non-residents until surety bond posted.

Condition of bond.

(g). No advertising or other signs specified in this act shall be erected on the highway right of way so as to obstruct the vision or otherwise to increase the hazard, and all signs upon the highways shall be placed in a manner to be approved by the said Highway Commission.

Obstruction of vision on highways prohibited.

(h). Any person, firm, or corporation who or which shall fail, refuse, or neglect to comply with the terms and provisions of this section, and who shall fail to pay the tax herein provided for within thirty days after the same shall become due, the Commissioner of Revenue or his agents or deputies shall forthwith seize and remove, or order removed, the structures erected by such delinquent person, firm, or corporation, and shall sell the same either at public or private sale, and apply the proceeds thereof to the payment of the delinquent taxes and the penalty due and unpaid.

Violation of section authorizes seizure and sale of advertising property.

(i). The said Highway Commission or other governing body having jurisdiction over the roads and highways of the State, and the governing authorities of cities and towns, and its agents and employees, and the board of county commissioners of the various counties in said State, shall remove or cause to be removed any advertisement, sign, or other matter displayed contrary to the provisions of this section.

Removal of unlawful signs by local authorities.

(j). Every person, firm, or corporation who violates any of the provisions of this section shall be guilty of a misdemeanor, and in addition to the license tax and penalties provided for herein shall be fined not more than one hundred dollars (\$100.00) for each sign so displayed, or imprisoned, in the discretion of the court.

Violation of section made misdemeanor.

No county tax.
Cities and towns
may tax.

(k). Counties shall not levy any license tax under this section, but cities and towns may levy license tax not in excess of one-half of that levied by the State under paragraph 2 of Section (a).

Contents of
application for
license.

(l). Every person, firm, or corporation applying for a license as required in subsection (a) hereof shall state in his application the number of advertisements, advertising spaces or devices he proposes to erect and/or maintain. Upon issuing license to any applicant the Commissioner of Revenue shall issue a metal tag for each of the advertisements, advertising spaces or devices mentioned in the application, to be valid for one year from its issuance and showing on its face the date of its expiration. Such metal tag shall be attached by the advertiser in such way as to be plainly visible to the front of each advertisement, advertising space or device erected, maintained or used by him.

Removal of
untagged signs.

(m). Any advertisement, advertising space or device not bearing such a tag or bearing a tag which shows that it has expired, or otherwise erected or maintained contrary to the provisions of this section, shall be deemed a public nuisance and shall be summarily removed or destroyed by the State Highway Department.

Certain signs
exempted.

(n). The following signs and announcements are exempted from the provisions of this section: signs upon property advertising the business conducted thereon; notice or advertisements erected by public authority or required by law in any legal proceedings; any signs containing sixty (60) square feet or less bearing an announcement of any town or city advertising itself, *provided* the same is maintained at public expense.

Loan agencies
or brokers.

SEC. 152. *Loan agencies or brokers.*

Defined.

Every person, firm or corporation engaged in the regular business of making loans or lending money, and accepting liens on, or contracts of assignment of, salaries or wages, or any part thereof, or other security or evidences of debt for repayment of such loans in installment payments or otherwise, and maintaining in connection with same any office or other located or established place for the conduct, negotiation, or transaction of such business and/or advertising or soliciting such business in any manner whatsoever, shall be deemed a loan agency, and shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting or negotiating such business at each office or place so maintained, and shall pay for such license a tax of \$500.00.

Tax of \$500.

(a). Nothing in this section shall be construed to apply to banks, industrial banks, trust companies, building and loan associations, nor installment paper dealers defined and taxed under other sections of this act, nor shall it apply to business of negotiating loans on real estate as described in section 109 of this act, nor to pawn-brokers lending or advancing money on specific articles of personal property. It shall apply to those persons or concerns operating what are commonly known as loan companies or finance companies and whose business is as hereinbefore described, and those persons, firms, or corporations pursuing the business of lending money and taking as security for the payment of such loan and interest an assignment of wages, or an assignment of wages with power of attorney to collect same, or other order or chattel mortgage or bill of sale upon household or kitchen furniture.

Exceptions.

Application of section.

(b). At the time of making any such loan, the person, or officer of the firm or corporation making same, shall give to the borrower in writing in convenient form a statement showing the amount received by the borrower, the amount to be paid back by the borrower, and the time in which said amount is to be paid, and the rate of interest and discount agreed upon.

Record of loan furnished borrower.

(c). Any such person, firm, or corporation failing, refusing, or neglecting to pay the tax herein levied shall be guilty of a misdemeanor and in addition to double the tax due shall be fined not less than \$250.00 and/or imprisoned in the discretion of the court. No such loan shall be collectible at law in the courts of this State in any case where the person making such loan has failed to pay the tax levied herein, and/or otherwise complied with the provisions of this section.

Failure to pay tax made misdemeanor.

Bars right to collect debt.

(d). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of \$100.00.

Subdivisions may tax.

SEC. 153. *Automobiles and motorcycle dealers and service stations.*

Automobiles, motorcycles, and service stations.

Automotive service stations:

Service stations.

Every person, firm, or corporation engaged in the business of servicing, storing, painting, or upholstering of motor vehicles, trailers, or semi-trailers, or engaged in the business of retail selling and/or delivering of any tires, tools, batteries, electrical equipment, automotive accessories, including radios designed for exclusive use in automobiles, or supplies, motor fuels and/or lubricants, or any of such commodities, in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in

Defined.

such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

Tax graduated according to population.

In unincorporated communities and in cities or towns of less than 2,500 population	\$10.00
In cities or towns of 2,500 and less than 5,000 population	15.00
In cities or towns of 5,000 and less than 10,000 population	20.00
In cities or towns of 10,000 and less than 20,000 population	30.00
In cities or towns of 20,000 and less than 30,000 population	40.00
In cities or towns of 30,000 or more	50.00

Rural stations, \$5 per pump.

(a). In rural sections where a service station is operated the tax for such license shall be five dollars (\$5.00) per pump.

Minimum.

(b). The tax levied in this section shall in no case be less than five dollars (\$5.00) per pump.

No tax on employee where employer pays tax.

(c). No additional license tax under this subsection shall be levied upon or collected from any employee, agent, or salesman whose employer or principal has paid the tax for each location levied in this subsection.

Section 121 not applicable.

(d). The tax imposed in Section 121 shall not apply to the sale of gasoline to dealers for resale.

Subdivisions may tax.

(e). Counties, cities, and towns may levy a license tax on each place of business located therein under this subsection not in excess of one-fourth of that levied by the State.

Motorcycle dealers.

2. Motorcycle dealers:

Defined.

Every person, firm, or corporation, foreign or domestic, engaged in the business of buying, selling, distributing, and/or exchanging motorcycles or motorcycle supplies or any of such commodities in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

In unincorporated communities and in cities or towns of less than 2,500 population	\$10.00
In cities or towns of 2,500 and less than 5,000 population	15.00
In cities or towns of 5,000 and less than 10,000 population	20.00
In cities or towns of 10,000 and less than 20,000 population	25.00

Tax graduated according to population.

In cities or towns of 20,000 and less than 30,000 population	\$30.00
In cities or towns of 30,000 population or more	40.00

(a). A motorcycle dealer paying the license tax under this subsection may buy, sell and/or deal in bicycles and bicycle supplies without the payment of an additional license tax. License includes dealing in bicycles.

(b). No additional license tax shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this subsection. No tax on employee where employer has paid tax.

(c). No motorcycle dealer shall be issued dealer's tags until the license tax levied under this subsection has been paid. No dealer's tags issued till tax is paid.

(d). Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as ten dollars (\$10.00). Subdivisions may tax.

3. Automotive equipment and supply dealers at wholesale: Equipment and supply dealers.

Every person, firm, or corporation engaged in the business of buying, selling, distributing, exchanging, and/or delivering automotive accessories, including radios designed for exclusive use in automobiles, parts, tires, tools, batteries, and/or other automotive equipment or supplies or any of such commodities at wholesale shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows: Defined.

In unincorporated communities and in cities or towns of less than 2,500 population	\$ 25.00	Tax graduated according to population.
In cities or towns of 2,500 and less than 5,000 population	30.00	
In cities or towns of 5,000 and less than 10,000 population	50.00	
In cities or towns of 10,000 and less than 20,000 population	75.00	
In cities or towns of 20,000 and less than 30,000 population	100.00	
In cities or towns of 30,000 population or more	125.00	

Provided, any person, firm, or corporation engaged in the business enumerated in this section and having no located place of business, but selling to retail dealers by use of some form of vehicle, shall obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license Tax of \$50 where licensee has no place of business.

an annual tax for each vehicle used in carrying on such business fifty dollars (\$50.00).

"Wholesale" defined.

(a). For the purpose of this section the word "wholesale" shall apply to manufacturers, jobbers, and such others who sell to retail dealers, except manufacturers of batteries.

No tax on employee where employer has paid tax.

(b). No additional license tax under this subsection shall be levied upon or collected from any employee, agent, or salesman whose employer or principal has paid the tax for each location levied in this subsection.

Subdivisions may tax.

(c). Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-half of that levied by the State, with the exception that the minimum tax may be as much as ten dollars (\$10.00).

Motor vehicle dealers.

4. Motor Vehicle Dealers:

Defined.

Every person, firm, or corporation engaged in the business of buying, selling, distributing, servicing, storing and/or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, lubricants, and/or automotive equipment, including radios designed for exclusive use in automobiles, and supplies in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

Tax graduated according to population.

In unincorporated communities and in cities or towns of less than 1,000 population.....	\$ 25.00
In cities or towns of 1,000 and less than 2,500 population	50.00
In cities or towns of 2,500 and less than 5,000 population	75.00
In cities or towns of 5,000 and less than 10,000 population	110.00
In cities or towns of 10,000 and less than 20,000 population	140.00
In cities or towns of 20,000 and less than 30,000 population	175.00
In cities or towns of 30,000 or more	200.00

Second-hand dealers at ½ tax.

Provided, that persons, firms, or corporations dealing in second-hand or used motor vehicles exclusively shall be liable for only one-half the tax as set out in the foregoing schedule.

Dealers in oils heretofore taxed not taxed under this section.

(a). Any person, firm, or corporation who or which deals exclusively in motor fuels and lubricants, and has paid the license tax levied under subsection (1) of this section, shall not be subject to any license tax under subsections (2), (3), and (4) of this section.

(b). No additional license tax under this subsection shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this subsection.

No tax on employee where employer has paid tax.

(c). No dealer shall be issued dealer's tags until the license tax levied under this subsection has been paid.

No dealer's tags issued till tax is paid.

(d). Premises on which used cars are stored or sold when owned or operated by a licensed new-car dealer under the same name shall not be deemed as a separate place of business when conducted within the corporate limits of any city or town in which such new-car business is conducted.

Used car lots of dealers paying tax not deemed separate place of business.

(e). Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as twenty dollars (\$20.00).

Subdivisions may tax.

SEC. 154. *Emigrant and employment agents.*

Emigrant and employment agencies.

(a). Every person, firm, or corporation, either as agent or principal, engaged in soliciting, hiring, and/or contracting with laborers, male or female, in this State for employment out of the State shall apply for and obtain from the Commissioner of Revenue a State license for each County for the privilege of engaging in such business, and shall pay for such license a tax of five hundred dollars (\$500.00) for each county in which such business is carried on.

Defined.

(b). Every person, firm, or corporation who or which engages in the business of securing employment for a person or persons and charging therefor a fee, commission, or other compensation shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State and shall pay for such license the following annual tax for each location in which such business is carried on:

Tax of \$500 per county on emigrant agencies.

Employment agency defined.

In unincorporated communities and in cities and towns of less than 2,500 population	\$100.00
In cities or towns of 2,500 and less than 5,000 population	200.00
In cities or towns of 5,000 and less than 10,000 population	300.00
In cities or towns of 10,000 or more population	500.00

Tax graduated according to population.

Provided, that this section shall not apply to any employment agency operated by the Federal Government, the State, any county or municipality, or whose sole business is procuring employees for work in the production and harvesting of farm crops within the State.

Government agencies excepted.

(c). Any person, firm, or corporation violating the provisions of this section shall be guilty of a misdemeanor and

Violation made misdemeanor.

fined, in addition to other penalties, not less than one thousand dollars (\$1,000.00) and/or imprisoned in the discretion of the court.

Subdivisions
may tax.

(d). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Plumbers, heating
contractors, etc.

SEC. 155. *Plumbers, heating contractors, and electricians.*

Businesses
enumerated.

Every person, firm, or corporation engaged in the business of a plumber, installing plumbing fixtures, piping or equipment, steam or gas fitter, or installing hot-air heating systems, or installing electrical equipment or offering to perform such services, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business and shall pay for such license the following tax based on population:

Tax graduated
according to
population.

Municipalities of less than two thousand population	\$10.00
Municipalities of more than two thousand and less than five thousand population	15.00
Municipalities of more than five thousand and less than ten thousand population	20.00
Municipalities of more than ten thousand and less than twenty thousand population	25.00
Municipalities of more than twenty thousand and less than thirty thousand population	30.00
Municipalities of more than thirty thousand and less than forty thousand population	35.00
Municipalities of more than forty thousand and less than fifty thousand population	40.00
Municipalities of more than fifty thousand population	50.00

Small business
at $\frac{1}{2}$ tax.

Provided, that when a licensed plumber employs only one additional person the tax shall be one-half.

Licensees in this
section not liable
under section 122.

Provided, that any person, firm, or corporation engaged exclusively in the business enumerated in and licensed under this section shall not be liable for the tax provided in Section 122 of this act. All plumbing inspectors in cities or towns shall make a monthly report to the Commissioner of Revenue of all installation or repair permits issued for plumbing or heating.

Reports of
inspectors to
Commissioner.

No county tax.

(a). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Cities and towns
may tax.

Trading stamps.

SEC. 156. *Trading stamps.*

Defined.

Every person, firm, or corporation engaged in the business of issuing, selling, and/or delivering trading stamps, checks, receipts, certificates, tokens, or other similar devices

to persons, firms, or corporations engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, premium, or as an inducement to secure trade or patronage, and that the person, firm, or corporation selling and/or delivering the same will give to the persons presenting or promising the same, money or other thing of value, or any commission or preference in any way on account of the possession or presentation thereof, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of two hundred dollars (\$200.00).

(a). This section shall not be construed to apply to a manufacturer or to a merchant who sells the goods, wares, or merchandise of such manufacturer, offering to present to the purchaser or customer a gift of certain value as an inducement to purchase such goods, wares, or merchandise.

(b). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 157. *Process tax.*

(a). In every indictment or criminal proceeding finally disposed of in the Superior Court, the party convicted or adjudged to pay the cost shall pay a tax of two dollars (\$2.00). *Provided*, that this tax shall not be levied in cases where the county is required to pay the cost.

(b). At the time of suing out the summons in a civil action in the Superior Court or other court of record, or the docketing of an appeal from a lower court in the Superior Court, the plaintiff or the appellant shall pay a tax of two dollars: *Provided*, that this tax shall not be demanded of any plaintiff or appellant who has been duly authorized to sue or appeal *in forma pauperis*; but when, in cases brought or in appeals *in forma pauperis* the costs are taxed against the defendants, the tax shall be included in the bill of costs: *Provided*, that this tax shall not be levied in cases where the county is required to pay the cost, and in tax foreclosure suits.

(c). No county, city, town, or other municipal corporation shall be required to pay said tax upon the institution of any action brought by it, but whenever such plaintiff shall recover in such action, the said tax shall be included in the bill of costs, and collected from the defendant.

(d). In any case where the party has paid the aforesaid cost in a civil action and shall recover in the final decision

Tax of \$200.

Exceptions.

Subdivisions may tax.

Process tax.

Charged in criminal actions in amount of \$2.

Counties not liable.

Tax of \$2 payable at time of beginning civil actions.

Not applied in suits *in forma pauperis*, unless defendant pays costs.

County not liable, nor is tax chargeable in tax foreclosures.

Subdivisions not liable for tax.

Charging tax in costs against losing party.

Fees of Clerk. of the case, then such cost so paid by him shall be retaxed against the losing party adjudged to pay the cost, plus five per cent which the clerk of the Superior Court may retain for his services, and this shall be received by him whether he is serving on a salary or a fee basis, and if on a salary basis, shall be in addition to such salary.

Certain cases excepted. (e). This section shall not apply to cases in the jurisdiction of magistrates' courts, whether civil or criminal, except upon appeals to the Superior Court from the judgment of such magistrate; and shall not apply for the docketing in the Superior Court of a transcript of a judgment rendered in any other court, whether of record or not.

Quarterly statements by Clerk to Commissioner. (f). The tax provided for in this section shall be levied and assessed by the clerk of the Superior or other court in all cases described herein; and on the first Monday in January, April, July, and October of each and every year he shall make to the Commissioner of Revenue a sworn statement and report in detail, showing the number of the case on the docket, the name of the plaintiff or appellant in civil action or the defendant in criminal action, and accompany such report and statement with the amount of such taxes collected or should have been collected by him in the preceding three months.

Morris Plan and industrial banks. SEC. 158. *Morris Plan or industrial banks.*

Every person, firm, or corporation engaged in the business of operating a Morris Plan or industrial bank in this State shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of engaging in such business, and shall pay for such license the following tax:

When the total resources as of December thirty-first of the previous calendar year are—

Tax graduated according to resources.	Less than \$250,000.....	\$ 75.00
	\$ 250,000 and less than \$ 500,000.....	150.00
	500,000 and less than 1,000,000.....	225.00
	1,000,000 and less than 2,000,000.....	300.00
	2,000,000 and less than 5,000,000.....	450.00
	5,000,000 and over	600.00

Calculation for part of year. (a). Any such bank that shall begin business during the current tax year applicable to this article, the tax shall be calculated on the total resources at the beginning of business.

Solicitors taxed at \$50 each. (b). Every person, firm, or corporation engaged in the business of soliciting loans or deposits for a Morris Plan or other industrial bank not licensed as such by the State for the county in which such person, firm, or corporation solicits

business, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of fifty dollars (\$50.00) per annum, in each county in which business is solicited.

(c). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half ($\frac{1}{2}$) of that levied by the State.

SEC. 159. *Marriage license.*

There shall be levied on all marriage licenses a State license tax of three dollars on each such license, which shall be assessed and collected by the Register of Deeds of the county in which the license is issued.

The Register of Deeds of each county shall submit to the Commissioner of Revenue, on the first Monday in January, April, July, and October of each year, a sworn statement or report in detail, showing the names of the persons to whom such license has been issued during the preceding three months, and accompany such sworn report or statement with the amount of such State taxes collected by him or that should have been collected by him in the preceding three months.

The counties may levy one dollar (\$1.00) upon such marriage license, to be assessed and collected by the Register of Deeds and accounted for to the County Treasurer at the same time and in the same manner as he accounts to the Commissioner of Revenue for the State tax.

SEC. 160. *Marble yards.*

Every person, firm, or corporation engaged in the business of manufacturing, erecting, jobbing, selling, or offering for sale monuments, marble tablets, gravestones or articles of like kind, or, if a non-resident, selling and erecting monuments, marble tablets, or gravestones, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license the following tax:

In unincorporated communities and cities or towns of less than 2,000 population	\$15.00
In cities or towns of 2,000 and less than 5,000 population	25.00
In cities or towns of 5,000 and less than 10,000 population	30.00
In cities or towns of 10,000 and less than 15,000 population	40.00

No county tax.

Cities and towns may tax.

Marriage license.

Tax of \$3 each, collected by Registers of Deeds.

Quarterly reports by Registers of Deeds to Commissioner.

Counties may levy tax of \$1.

Marble yards.

Defined.

Tax graduated according to population.

In cities or towns of 15,000 and less than 20,000 population	\$50.00
In cities or towns of 20,000 and less than 25,000 population	60.00
In cities or towns of 25,000 population or over	70.00

Extra tax of \$10
for each salesman.

In addition to the license tax levied in this section an additional tax shall be paid by the person, firm, or corporation engaged in the business taxed under this section of ten dollars (\$10.00) for each traveling salesman employed.

No county tax.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns in which the principal office or plant of any such business is located may levy a license tax not in excess of that levied by the State.

Cities and towns
may tax.

Ice cream
manufacturers.

SEC. 161. *Manufacturers of ice cream.*

(a). Every person, firm, or corporation engaged in the business of manufacturing or distributing ice cream at wholesale shall apply for and obtain from the Commissioner of Revenue a State license for each factory or place where manufactured and/or stored for distribution, and shall pay an annual State license tax of fifty dollars (\$50.00) and an additional tax of one-half cent for each gallon manufactured, sold, and/or distributed. Reports shall be made to the Commissioner of Revenue in such form as he may prescribe within the first ten days of each month covering all such gross sales for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made.

Tax of \$50, plus
 $\frac{1}{2}$ ¢ per gallon.

Reports to
Commissioner.

Ice cream defined.

(b). For the purpose of this section the words "ice cream" shall apply to ice cream, frozen custards, sherbets, water ices and/or similar frozen products.

Retailers taxed at
\$10 when manu-
facturer has not
paid tax.

(c). Every retail dealer selling at retail ice cream purchased from a manufacturer other than a manufacturer who has paid the tax imposed in subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this State of ten dollars (\$10.00).

No county tax.

(d). Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-fourth of the above.

Cities and towns
may tax.

Chain stores.

SEC. 162. *Branch or chain stores.*

Defined.

Every person, firm, or corporation engaged in the business of operating or maintaining in this State, under the same general management, supervision, or ownership, two or more stores or mercantile establishments where goods, wares, and/or merchandise is sold or offered for sale at wholesale or retail shall be deemed a branch or chain store operator, shall apply

for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business of a branch or chain store operator, and shall pay for such license a tax according to the following schedule:

On each and every such store operated in this State in excess of one: Tax graduated according to number of stores.

For not more than four additional stores, for each store	\$ 50.00
For five additional stores and not more than eight, for each additional store	60.00
For nine additional stores and not more than twelve, for each additional store	70.00
For thirteen additional stores and not more than sixteen, for each additional store	80.00
For seventeen additional stores and not more than twenty, for each additional store	90.00
For twenty-one additional stores and not more than thirty, for each additional store	100.00
For thirty-one additional stores and not more than fifty, for each additional store	125.00
For fifty-one additional stores and over, for each additional store	150.00

The term "chain store" as used in this section shall include stores operated under separate charters of incorporation, if there is common ownership of a majority of stock in such separately incorporated companies and/or if there is similarity of name of such separately incorporated companies, and/or if such separately incorporated companies have the benefit in whole or in part of group purchase of merchandise or of common management. Chain store further defined.

(a). This section shall not apply to the business taxed under section one hundred fifty-three of this article. Exception.

(b). Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of fifty dollars (\$50.00) for each chain store located in such city or town. For the purpose of ascertaining the particular unit in each chain of stores not subject to taxation by the State under this section, and therefore not liable for city license tax, the particular store in which the principal office of the chain in this State is located shall be designated as the unit in the chain not subject to this tax. No county tax.
Cities and towns may tax.
Fixing unit not subject to tax.

SEC. 163. *Patent rights and formulas.*

Every person, firm, or corporation engaged in the business of selling or offering for sale any patent right or formula shall apply in advance and obtain from the Commissioner of

Patent rights and formulas.

Tax of \$10
per county.

Subdivisions
may tax.

Revenue a separate State license for each and every county in this State where such patent right or formula is to be sold or offered for sale, and shall pay for each such separate license a tax of ten dollars (\$10.00).

Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of the taxes levied by the State.

SEC. 164. *Obsolete.*

SEC. 165. *Obsolete.*

Tax on seals
affixed by officers.

SEC. 166. *Tax on seals affixed by officers.*

Whenever the seal of the State, of the State Treasurer, the Secretary of State, or of any other public officer required by law to keep a seal (not including clerks of courts, notaries public, and other county officers) shall be affixed to any paper, the tax, to be paid by the party applying for same, shall be as follows:

Great Seal of
State.

For the Great Seal of the State, on any commission.....\$2.50

Extraditions.

For the Great Seal of the State on warrants of extradition for fugitives from justice from other States, the same fee and seal tax shall be collected from the State making the requisition which is charged in this State for like service.

State Department
Seal.

For the seal of the State Department, to be collected by the Secretary of State..... 1.00

State Treasurer's
Seal.

For the seal of the State Treasurer, to be collected by him 1.00

Scrolls.

For a scroll, when used in the absence of a seal, the tax shall be on the scroll, and the same as for the seal.

Accounts and
reports to
Governor.

(a). All officers shall keep a true, full, and accurate account of the number of times any of such seals or scrolls are used, and shall deliver to the Governor of the State a sworn statement thereof.

Certain
exemptions.

(b). All seals affixed for the use of any county of the State, used on the commissions of officers of the National Guard, and any other public officer not having a salary, under the pension law, or under any process of court, shall be exempt from taxation, or to any commission issued by the Governor to any person in the employ of the State, or to be employed by the State.

Administrative
provisions.

ADMINISTRATIVE PROVISIONS

Unlawful to
engage in any
taxable business
without license.

SEC. 181. When a license tax is required by law, and whenever the General Assembly shall levy a license tax on any business, trade, employment, or profession, or for doing any act, it shall be unlawful for any person, firm, or corporation

without a license to engage in such business, trade, employment, profession, or do the act; and when such tax is imposed it shall be lawful to grant a license for the business, trade, employment, or for doing the act; and no person, firm, or corporation shall be allowed the privilege of exercising any business, trade, employment, profession, or the doing of any act taxed in this schedule throughout the State under one license, except under a State-wide license.

State-wide
license defined.

SEC. 182. *Manner of obtaining license from the Commissioner of Revenue.*

(a). Every person, firm, or corporation desiring to obtain a State license for the privilege of engaging in any business, trade, employment, profession, or of the doing of any act for which a State license is required shall, unless otherwise provided by law, make application therefor in writing to the Commissioner of Revenue, in which shall be stated the county, city, or town and the definite place therein where the business, trade, employment, or profession is to be exercised; the name and resident address of the applicant, whether the applicant is an individual, firm, or corporation; the nature of the business, trade, employment, or profession; number of years applicant has prosecuted such business, trade, employment, or profession in this State, and such other information as may be required by the Commissioner of Revenue. The application shall be accompanied by the license tax prescribed in this article.

Application for
license to
Commissioner.

Contents.

Tax paid with
application.

(b). Upon receipt of the application for a State license with the tax prescribed by this article, the Commissioner of Revenue, if satisfied of its correctness, shall issue a State license to the applicant to engage in the business, trade, employment, or profession in the name of and at the place set out in the application. No license issued by the Commissioner of Revenue shall be valid or have any legal effect unless and until the tax prescribed by law has been paid, and the fact of such shall appear on the face of the license.

Issuance of
license.

Void unless
paid for.

SEC. 183. *Persons, firms, and corporations engaged in more than one business to pay tax on each.*

Where any person, firm, or corporation is engaged in more than one business, trade, employment, or profession which is made under the provisions of this article subject to State license taxes, such persons, firms, or corporations shall pay the license tax prescribed in this article for each separate business, trade, employment, or profession.

Separate license
for each business
engaged in.

Changes within
firm not deemed
commencing
business.

SEC. 184. *Effect of change in name of firm.*

No change in the name of the firm nor the taking in of a new partner, nor the withdrawal of one or more of the firm, shall be considered as commencing business; but if any one or more of the partners remain in the firm, the business shall be regarded as continuing.

SEC. 185. *License may be changed when place of business changed.*

Consent of Com-
missioner for
license to change
of location.

When a person, firm, or corporation has obtained a State license to engage in any business, trade, employment, or profession at any definite location in a county, and desires to remove to another location in the same county, the Commissioner of Revenue may, upon proper application, grant such person, firm, or corporation permission to make such move, and may endorse upon the State license his approval of change in location.

SEC. 186. *Property used in a licensed business not exempt from taxation.*

Property of
licensee not
exempt from other
forms of taxation.

A State license, issued under any of the provisions of this article, shall not be construed to exempt from other forms of taxation the property employed in such licensed business, trade, employment, or profession.

SEC. 187. *Engaging in business without a license.*

Due date of
license.

(a). All State license taxes under this article or schedule, unless otherwise provided for, shall be due and payable annually on or before the first day of June of each year, or at the date of engaging in such business, trade, employment, and/or profession, or doing the act.

Continuing in
business after
license expires
made misdemeanor.

(b). If any person, firm, or corporation shall continue the business, trade, employment, or profession, or to do the act, after the expiration of a license previously issued, without obtaining a new license, he or it shall be guilty of a misdemeanor and upon conviction shall be fined and/or imprisoned in the discretion of the court, but the fine shall not be less than twenty per cent of the tax in addition to the tax and the costs; and if such failure to apply for and obtain a new license be continued, such person, firm, or corporation shall pay additional tax of five per centum of the amount of the State license tax which was due and payable on the first day of June of the current year, in addition to the State license tax imposed by this article, for each and every thirty days that such State license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the Commissioner of Revenue and paid

Additional penal-
ties for persistent
refusal to obtain
new license.

with the State license tax, and shall become a part of the State license tax. The penalties for delayed payment hereinbefore provided shall not impair the obligation to procure a license in advance or modify any of the pains and penalties for failure to do so.

The provisions of this section shall apply to taxes levied by the counties of the State under authority of this act in the same manner and to the same extent as they apply to taxes levied by the State.

(c). If any person, firm, or corporation shall commence to exercise any privilege or to promote any business, trade, employment, or profession, or to do any act requiring a State license under this article without such State license, he or it shall be guilty of a misdemeanor, and shall be fined and/or imprisoned in the discretion of the court; and if such failure, neglect, or refusal to apply for and obtain such State license be continued, such person, firm, or corporation shall pay an additional tax of ten per centum of the amount of such State license tax which was due and payable at the commencement of the business, trade, employment, or profession, or doing the act, in addition to the State license tax imposed by this article, for each and every thirty (30) days that such State license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the Commissioner of Revenue and paid with the State license tax, and shall become a part of the State license tax.

(d). If any person, firm, or corporation shall fail, refuse, or neglect to make immediate payment of any taxes due and payable under this article, additional taxes, and/or any penalties imposed pursuant thereto, upon demand, the Commissioner of Revenue shall certify the same to the sheriff of the county in which such delinquent lives or has his place of business, and such sheriff shall have the power and shall levy upon any personal or real property owned by such delinquent person, firm, or corporation, and sell the same for the payment of the said tax or taxes, penalty and costs, in the same manner as provided by law for the levy and sale of property for the collection of other taxes; and if sufficient property is not found, the said sheriff shall swear out a warrant before some justice of the peace or recorder in the county for the violation of the provisions of this act and as provided in this act.

SEC. 188. *Each day's continuance in business without a State license a separate offense.*

Each and every day that any person, firm, or corporation shall continue to exercise or engage in any business, trade,

Applicable to county taxes.

Engaging in business without license made misdemeanor.

Additional penalties for persistent refusal to obtain license.

Certification by Commissioner to Sheriff's as to delinquents.

Levy and sale of delinquent's property.

Swearing out warrants.

Each day's business without license separate offense.

employment, or profession, or do any act in violation of the provisions of this article, shall be and constitute a distinct and a separate offense.

Duties of
Commissioner.

SEC. 189. *Duties of Commissioner of Revenue.*

Issuance of
licenses and
collection of taxes.

Investigations.

(a). Except where otherwise provided, the Commissioner of Revenue shall be the duly authorized agent of this State for the issuing of all State licenses and the collection of all license taxes under this article, and it shall be his duty and the duty of his deputies to make diligent inquiry to ascertain whether all persons, firms, or corporations in the various counties of the State who are taxable under the provisions of this article have applied for the State license and paid the tax thereon levied.

Keeping blank
forms.

Stamping licenses.

(b). The Commissioner of Revenue shall continually keep in his possession a sufficient supply of blank State license certificates, with corresponding sheets and duplicates consecutively numbered; shall stamp across each State license certificate that is to be good and valid in each and every county of the State the words "State-wide License," and shall stamp or imprint on each and every license certificate the words, "Issued by the Commissioner of Revenue."

Duplicate licenses
to replace those
lost.

(c). Neither the Commissioner of Revenue nor any of his deputies shall issue any duplicate license unless expressly authorized to do so by a provision of this article or schedule, and unless the original license is lost or has become so mutilated as to be illegible, and in such cases the Commissioner of Revenue is authorized to issue a duplicate certificate for which the tax is paid, and shall stamp upon its face "Duplicate."

SEC. 190. *License to be procured before beginning business.*

License to be
obtained and tax
paid before com-
mencing business.

(a). Every person, firm, or corporation engaging in any business, trade, and/or profession, or doing any act for which a State license is required and a tax is to be paid under the provisions of this article or schedule, shall, annually in advance, on or before the first day of June of each year, or before engaging in such business, trade, and/or profession, or doing the act, apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, trade, and/or profession, or doing such act, and shall pay the tax levied therefor.

Posting of licenses.

(b). Licenses shall be kept posted where business is carried on. No person, firm, or corporation shall engage in any business, trade, and/or profession, or do the act for which a State license is required in this article or schedule without having such State license posted conspicuously at the place where such business, trade, and/or profession is carried on; and

if the business, trade, and/or profession is such that such license cannot be so posted, then the itinerant licensee shall have such license required by this article or schedule in his actual possession at the time of carrying on such business, trade, and/or profession, or doing the act named in this article or schedule, or a duplicate thereof.

(c). Any person, firm, or corporation failing, neglecting, or refusing to have the State license required under this article or schedule posted conspicuously at the place of business for which the license was obtained, or to have the same or a duplicate thereof in actual possession if an itinerant, shall pay an additional tax of twenty-five dollars (\$25.00) for each and every separate offense, and each day's failure, neglect, or refusal shall constitute a separate offense.

Penalty for failure to keep license posted.

SEC. 191. *Sheriff and city clerk to report.*

The sheriff of each county and the clerk of the board of aldermen of each city or town in the State shall, on or before the fifteenth day of June of each year, make a report to the Commissioner of Revenue, containing the names and the business, trade, and/or profession of every person, firm, or corporation in his county or city who or which is required to apply for and obtain a State license under the provisions of this article or schedule, and upon such forms as shall be provided and in such detail as may be required by the Commissioner of Revenue.

City and county officers to make reports to Commissioner.

ARTICLE III

SCHEDULE C

FRANCHISE TAX

Schedule C.

Franchise tax.

SEC. 201. *Defining taxes in this article.*

The taxes levied and assessed in this article or schedule shall be listed and paid as specifically herein provided, and shall be for the privilege of engaging in or carrying on the business or doing the act named; and if a corporation, shall be a tax for the continuance of its corporate rights and privileges granted under its charter, if incorporated in this State, or by reason of any act of domestication, if incorporated in another state, and shall be subject to other regulations mentioned in this act.

Franchise taxes defined.

SEC. 202. *Franchise or privilege tax on railroads.*

Every person, firm, or corporation, domestic or foreign, owning and/or operating a railroad in this State, shall, in addition to all other taxes levied and assessed in the State, pay to the Commissioner of Revenue a franchise, license, or privilege

Tax on railroads.

Method of
computing.

Copy of report to
State Board of
Assessment to
be furnished
Commissioner.

Tax levied upon
basis of property
within State.

Tax to be 90/100
of 1 % of said
value.

When due.

Collection of tax
and penalties
upon failure to
make report.

Intent of Act
to tax intrastate
commerce.

tax for the privilege of engaging in such railroad business within the State of North Carolina, as follows:

(a). Such person, firm, or corporation shall furnish to the Commissioner of Revenue a copy of the report and statement required to be made to the State Board of Assessment in the Machinery Act and such other and further information as the Commissioner of Revenue may require; and upon such report and statement the Commissioner of Revenue shall ascertain the value upon which the tax to be paid by such person, firm, or corporation as a license or privilege tax shall be calculated.

(b). The value upon which such calculations shall be made by the Commissioner of Revenue, and the measure of the extent to which every such railroad company is carrying on intrastate commerce within the State of North Carolina shall be the value of the total property, tangible and intangible, in this State, for each such railroad company as assessed for ad valorem taxation for the year in which such report is made.

(c). The franchise or privilege tax which every such railroad company shall pay for the privilege of carrying on or engaging in intrastate commerce within this State shall be ninety one-hundredths of one per cent of the value ascertained as above by the Commissioner of Revenue, and tax shall be due and payable on or before the first day of October of each year, or within thirty days after notice of statement of such tax.

(d). If any such person, firm, or corporation shall fail, neglect, or refuse to make and deliver the report and statement provided for in this section, the Commissioner of Revenue shall estimate, from the reports and records on file in the Department of the State Board of Assessment, the value upon which the amount of tax due by such company under this section shall be computed, shall levy and assess the franchise or privilege tax upon such estimate, and shall collect the same, together with such penalties herein imposed for failure to make the report and statement.

(e). It is the intention of this section to levy upon railroad companies a license, franchise, or privilege tax for the privilege of engaging in intrastate commerce carried on wholly within this State, and not a part of interstate commerce; that the tax provided for in this section is not intended to be a tax for the privilege of engaging in interstate commerce, nor is it intended to be a tax on the business of interstate commerce, nor is it intended to be a tax having any relation to the interstate or foreign business or commerce in which any such railroad company may be engaged in addition to its business in this State.

(f). No county, city, or town shall levy a license, franchise, or privilege tax on the business taxed under this section. Subdivisions may not tax.

SEC. 203. *Franchise or privilege tax, electric light, power, street railway, gas, water, sewerage, and other similar public-service companies not otherwise taxed.* Public utilities.

(1). Every person, firm or corporation, domestic or foreign, other than municipal corporations, engaged in the business of furnishing electricity, electric lights, current, power or gas, owning and/or operating a water or public sewerage system, or owning and/or operating a street railway, including automobile busses, for the transportation of freight or passengers for hire shall annually, on or before the first day of August, make and deliver to the Commissioner of Revenue, upon such forms and blanks as required by him, a report and statement, verified by the oath of the officer or agent making such report and statement, containing the following information as of the first day of July of the current calendar year: Enumerated.

(a). The total gross earnings for the year ending the thirtieth day of June of the next preceding fiscal year from such business within and without this State. Report to Commissioner.
Contents as to preceding year.

(b). The total gross earnings for the same period from such business within this State. Total earnings in and out of State.
Within State.

(c). The total gross earnings from the commodities described in this section sold to any other person, firm, or corporation engaged in selling such commodities to the public, and actually sold by such vendee, to the public, together with the name of such vendee, with the amount sold and the price paid by each. Gross earnings from commodities sold.

(d). The total amount and price paid for such commodities purchased from another public-service company doing business in this State, and the name or names of the vendor. Price paid other companies for such commodities.

(e). The exemption in subsection 1 of this section of municipal corporations from the tax levied in this section shall not apply to the sale of electric current by any municipality for resale, or to the distribution of electric current by any such municipality within the boundaries of another municipality. Municipal light plants not exempt.

(2). From the total gross earnings within this State there shall be deducted the gross earnings reported in sub-section (1) (c) of this section: *Provided*, that this deduction shall not be allowed where the sale of such commodities were made to any person, firm, or corporation or municipality which is exempted by law from the payment of the tax herein imposed upon such commodities when sold or used by it. Deductions of price paid for commodities from gross earnings.

(3). Such person, firm, or corporation shall pay an annual franchise or privilege tax of six per cent of the total gross Tax of 6% of gross earnings after deduction.

earnings derived from such business within this State, after the deductions allowed as herein provided for, which said tax shall be for the privilege of carrying on or engaging in the business named in this State, and shall be paid to the Commissioner of Revenue at the time of filing the report herein provided for. *Provided*, the tax upon privately owned water companies shall be four (4) per cent of the total gross earnings derived from such business within this State.

Private water companies taxed at 4%.

Annual report to include list of all properties owned.

Intent of section.

(4). The report herein required of gross sales within and without the State, to be made in each year on the first day of August, shall include the total gross earnings for the previous year ending June thirtieth of all properties owned and operated by the reporting company on the first day of August in each year, whether operated by it for the previous annual period, or whether immediately acquired by purchase or lease, it being the intent and purpose of this section to measure the amount of privilege or franchise tax in each year with reference to the gross earnings of the property operated for the previous year and to fix liability for the payment of the tax on the owner, operator or lessor on the first day August in each year.

No extra tax under other sections.

No county tax.

Tax of cities and towns.

(5). Companies taxed under this section shall not be required to pay the franchise tax imposed by section two hundred ten or two hundred eleven of this article, and no county shall impose a franchise or privilege tax upon the business taxed under this section, and no city or town shall impose a greater privilege or license tax upon such companies than that which is now imposed by any such city or town.

Pullman cars, etc.

SEC. 204. *Franchise or privilege tax on Pullman, sleeping, chair, and dining cars.*

Annual report to Commissioner as to gross earnings for preceding year.

Every person, firm, or corporation, domestic or foreign, engaged in the business of operating any Pullman, sleeping, chair, dining, or other similar cars where an extra charge is made for the use or occupancy of same shall annually, on or before the first day of August, make and deliver to the Commissioner of Revenue, upon such forms, blanks, and in such manner as may be required by him, a full, accurate, and true report and statement, verified by the oath of the officer or agent making such report, of the total gross earnings of such person, firm, or corporation from such business wholly within this State during the year ending the thirtieth day of June of the current year.

Tax of 10% of gross earnings in State.

(1). Such person, firm, or corporation shall pay an annual privilege, license, or franchise tax of ten (10) per cent of the total gross earnings derived from such business wholly within this State; which said tax shall be paid for the privilege

of carrying on or engaging in the business named in this State, and shall be paid to the Commissioner of Revenue at the time of filing the report and statements herein provided for.

(2). No county city, or town shall impose any franchise or privilege tax on the business taxed under this section.

SEC. 205. *Franchise or privilege tax on express companies.*

Every person, firm, or corporation, domestic or foreign, engaged in this State in the business of an express company as defined in this act, shall, in addition to a copy of the report required in the Machinery Act, annually, on or before the first day of August, make and deliver to the Commissioner of Revenue a report and statement, verified by the oath of the officer or agent making such report or statement, containing the following information as of the first day of July of the current year:

(a). The average amount of invested capital employed within and without the State in such business during the year ending the thirtieth day of June of the current year.

(b). The total net income earned on such invested capital from such business during the year ending the thirtieth day of June of the current year.

(c). The total number of miles of railroad lines or other common carriers over which such express companies operate in this State during the year ending the thirtieth day of June of the current year.

(1). Every such person, firm, or corporation, domestic or foreign, engaged in such express business within this State shall pay to the Commissioner of Revenue, at the time of filing the report required in this section, the following annual franchise or privilege tax for the privilege of engaging in such express business within this State:

Where the net income on the average capital invested during the year ending the thirtieth day of June of the current year is six per cent or less, eighteen dollars (\$18.00) per mile of railroad lines.

More than six per cent and less than eight per cent, twenty-one dollars (\$21.00) per mile of railroad lines.

Eight per cent and over, twenty-five dollars (\$25.00) per mile of railroad lines operated over.

(2). Every such person, firm, or corporation, domestic or foreign, who or which engages in such business without having had previous earnings upon which to levy the franchise or privilege tax, shall report to the Commissioner at the time of beginning business in this State and pay for such privilege of engaging in business in this State a tax of seven dollars

Subdivisions may not tax.

Express companies.

Annual report to Commissioner.

Contents.

Invested capital in and out of State.

Net income.

Mileage in State.

Method of computing tax.

Tax of \$18 per mile where net income is 6% or less.

6% to 8%, \$21 per mile.

Over 8%, \$25 per mile.

Companies without previous earnings pay \$7.50 per mile.

and fifty cents (\$7.50) per mile of the railroad lines operated over or proposed to operate over.

No county tax.

(3). Counties shall not levy a franchise, privilege, or license tax on the business taxed under this section, and municipalities may levy an annual franchise, privilege, or license tax on such express companies for the privilege of doing business within the municipal limits as follows:

Tax of cities and towns graduated according to population.

Municipalities of less than 500 population.....	\$ 5.00
Municipalities of 500 and less than 1,000 population.....	10.00
Municipalities of 1,000 and less than 5,000 population.....	20.00
Municipalities of 5,000 and less than 10,000 population.....	30.00
Municipalities of 10,000 and less than 20,000 population.....	50.00
Municipalities of 20,000 and over.....	75.00

Telegraph companies.

SEC. 206. *Franchise or privilege tax—telegraph companies.*

Annual report to Commissioner.

Every person, firm, or corporation, domestic or foreign, engaged in operating the apparatus necessary to communication by telegraph between points within this State shall annually, on or before the first day of August, furnish the Commissioner of Revenue a copy of the report and statement required to be filed with the State Board of Assessment in the Machinery Act; and at the same time such report and statement is filed with the Commissioner of Revenue shall pay to him for the privilege of engaging in such business within the State an annual franchise or privilege tax of seven dollars (\$7.00) per mile of line of poles or conduits owned and/or operated by such persons, firms, or corporations in this State.

Tax of \$7 per mile of line.

No tax on interstate commerce or Federal business.

(a). Nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce or upon any business transacted by the Federal Government.

No county tax.

(b). Counties shall not levy a franchise, privilege, or license tax on the business taxable under this section, and municipalities may levy the following license tax:

Municipal tax graduated according to population.

Less than 5,000 population.....	\$10.00
5,000 and less than 10,000 population.....	15.00
10,000 and less than 20,000 population.....	20.00
20,000 population and over.....	50.00

Telephone companies.

SEC. 207. *Franchise or privilege tax—telephone companies.*

Quarterly returns to Commissioner as to gross earnings.

Every person, firm, or corporation, domestic or foreign, owning and/or operating a telephone business for the transmission of messages and/or conversations to, from, through, in, or across this State, shall, within thirty days after the first day of January, April, July, and October of each year, make a quarterly return, verified by the oath of the officer or agent making such return, to the Commissioner of Revenue, showing the total amount of gross earnings of such telephone company

for the three months ending the last day of the month immediately preceding such return, and pay the license or privilege tax herein imposed at the time of making such return.

(a). An annual franchise or privilege tax of six per cent (6%), payable quarterly, on the gross earnings of such telephone company, is herein imposed for the privilege of engaging in such business within this State. Such gross earnings shall include all rentals, other similar charges, and all tolls received from business which both originates and terminates in the State of North Carolina, whether such business in the course of transmission goes outside of this State or not, in the proportion that the pole mileage of such company in the State bears to the pole mileage in another State through which the message is transmitted, deducting the tolls received from official business of the United States: *Provided*, that such telephone companies whose records show their gross earnings within this State upon a basis other than the pole mileage proportion may, with the approval of the Commissioner of Revenue, make return of their gross earnings upon such other basis: *Provided further*, where any city or town in this State has heretofore sold at public auction to the highest bidder the right, license and/or privilege of engaging in such business in such city or town, based upon a percentage of gross revenue of such telephone company, and is now collecting and receiving therefor a revenue or tax not exceeding one per cent of such revenues, the amount so paid by such operating company, upon being certified by the treasurer of such municipality to the Commissioner of Revenue, shall be from time to time credited by the Department of Revenue to such telephone company upon the tax imposed by the State under this section of this act.

Tax of 6% of gross income in State.

Federal business deducted.

Other bases of returns allowed.

Credit on tax of amount paid municipalities for purchase of municipal companies.

(b). Any such person, firm, or corporation, domestic or foreign, who or which fails, neglects, or refuses to make the return, and/or pay the tax at the time provided for in this section shall pay an additional tax of ten per cent (10%) and interest at the rate of six per cent (6%) per annum on the total amount of tax due and additional tax incurred, which said additional tax shall not be less than two dollars (\$2.00) in any case, and shall be added to the tax, together with the interest accrued, and shall become an integral part of the tax.

Penalty for failure to make returns and pay taxes.

(c). Nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce.

No tax on interstate commerce.

(d). Counties, cities, and towns shall not levy any franchise, license, or privilege tax on the business taxed under this section.

Subdivisions may not tax.

Insurance
companies.

Enumerated.

Tax graduated
according to kinds
of insurance.

SEC. 208. *Franchise or privilege tax—insurance companies.*

Every person, firm, or corporation, domestic or foreign, which contracts on his, their, or its account to issue any policies for or agreements for life, fire, marine, surety, guaranty, fidelity, employers' liability, liability, credit, health, accident, live-stock, plate glass, tornado, automobile, automatic sprinkler, burglary, steam boiler, and all other forms of insurance shall apply for and obtain from the Insurance Commissioner a State license for the privilege of engaging in such business within this State, and shall pay for such State license the following tax:

(1). The annual license or privilege tax, due and payable on or before the first day of April of each year, shall be for each such license issued to:

An insurance rate-making company or association	\$350.00
A life insurance company or association	250.00
A fire insurance company or association of companies operating a separate or distinct plant of agencies	200.00
An accident or health insurance company or association	200.00
A marine insurance company or association	200.00
A fidelity or surety company or association	200.00
A plate glass insurance company or association	200.00
A boiler insurance company or association	200.00
A foreign mutual insurance company or association	200.00
A domestic farmers' mutual insurance company or association	10.00
A fraternal order	25.00
A bond, investment, dividend, guaranty, registry, title guaranty, credit, fidelity, liability, or debenture com- pany or association	200.00
All other insurance companies or associations except domestic mutual burial associations	200.00

One-half tax on
smaller companies.

(a). When the paid-in capital stock and/or surplus of a life insurance company does not exceed one hundred thousand dollars (\$100,000.00) the license tax levied in sub-section (1) shall be one-half the amount named.

Foreign mutual
fire companies
writing factories
and mills.

Statement filed
with Insurance
Commissioner.

(2). Any foreign mutual fire insurance company or association which insures only factories or mills or property connected with such factories or mills may be licensed to transact such business in this State by filing with the Insurance Commissioner a satisfactory statement of its financial condition and such other information as he may require: a copy of its charter; a certificate of compliance with the laws of its home State, and the appointment of the Insurance Commissioner of this State as its attorney or agent to accept service. For such license it shall pay to the Insurance Commissioner, on

or before the first day of April of each year, or before the beginning of business in this State, an annual department license fee of twenty-five dollars (\$25.00) and an annual fee of twenty dollars (\$20.00) for filing its annual statement.

Annual license
and filing fee.

(3). Every such person, firm, or corporation, domestic or foreign, engaged in the business hereinbefore described in this section, shall by its general agent, president, or secretary, within the first thirty days of January and July of each year, file with the Insurance Commissioner of this State a full, accurate, and correct report and statement, verified by the oath of such general agent or president, secretary, or some officer at the home or head office of the company or association in this country, of the total gross premium receipts derived from such insurance business from the residents of this State, or on property located therein, during the preceding six months of the previous calendar year, and at the time of making such report and statement shall, except as hereinafter provided, pay to the Insurance Commissioner, in addition to other license taxes imposed in this section, a license or privilege tax for the privilege of engaging in such business in this State, a license tax of two and one-half per cent ($2\frac{1}{2}\%$) upon the amount of such gross premium receipts, with no deduction for dividends, whether returned in cash or allowed in payment or reduction of premiums or for additional insurance, and without any deduction except for return premiums or return assessments. The rate of tax on premiums for liability under the Workmen's Compensation Act for all insurance companies collecting such premiums shall be four per cent (4%) on all premiums collected in this State on such liability insurance, and a corresponding rate of tax shall be collected from self-insurers: *Provided*, if any general agent shall file with the Insurance Commissioner a sworn statement showing that one-fifth of the entire assets of his company are invested and are maintained in any of the following securities or property, to-wit: bonds of this State or any county, city, town, or school district of this State, or in loans to citizens or corporations or organizations of this State, then such tax shall be three-fourths per centum of such gross premium receipts: *Provided*, that the provisions herein as to tax and premium receipts shall not apply to domestic farmers' mutual fire insurance companies, nor to fraternal orders or societies that do not operate for a profit and do not issue policies on any persons except its members.

Semi-annual
reports of insur-
ance companies
to Insurance
Commissioner.

To show gross
premium receipts
in State.

Additional tax of
 $2\frac{1}{2}\%$ on such
receipts.

Tax on Workmen's
Compensation
insurance, 4% of
such receipts.

Also from
self-insurers.

Tax of $\frac{3}{4}$ of 1%
if 20% of assets
invested in certain
local securities.

Excepted
companies.

(4). Every special or district agent, manager or organizer, general agent, local canvassing agent, resident or non-resident adjuster, or non-resident broker, representing any company referred to in this section, shall on or before the first day

License tax on
agents.

of April of each year, apply for and obtain from the Insurance Commissioner a license for the privilege of engaging in such business in this State, and shall pay for such license for each company represented the following annual tax:

Tax based on
type of agent.

Special or district agent, manager, or organizer (including seal)	\$ 5.00
General Agent	6.00
Local or canvassing agent (including seal)	2.50
Resident fire insurance adjuster	2.00
Non-resident fire insurance adjuster	5.00
Non-resident broker	10.00

Lower tax under
certain conditions.

But any such company having assets invested and maintained in this State as provided in subsection three of this section shall pay the following license fees for

Special agent (including seal)	\$2.50
Local canvassing agent (including seal)	1.00

Examination fee
of \$10 on new
agents.

Any person not licensed as an insurance agent on April first, one thousand nine hundred and thirty-three, and applying for license thereafter shall pay an examination fee of ten dollars (\$10.00), to be paid to the Insurance Commissioner as other license fees and taxes. *Provided*, agents for domestic fire insurance companies operating in not more than two counties shall not be required to take an examination and pay the examination fee.

Exceptions.

Duplicate licenses
to replace those
lost.

In the event a license issued under this subsection is lost or destroyed, the Insurance Commissioner, for a fee of fifty cents (50¢), may certify to its issuance, giving number, date and form, which may be used by the original party named thereon in lieu of the said original license. There shall be no charge for the seal affixed to such certificate of said license.

Reciprocals taxed
at \$200 and 2½ %
of premium
receipts.

(5). Any person, firm, or corporation, domestic or foreign, exchanging reciprocal or inter-insurance contracts as provided herein, shall pay through their attorneys an annual license fee, due and payable on the first day of April of each year, of two hundred dollars (\$200.00) and two and one-half per cent (2½ %) of the gross premium deposits, and also all other regular fees prescribed by law, to be reported, assessed, and paid as other gross premium taxes provided for in this section: *Provided*, the tax on Workmen's Compensation Insurance premiums shall be the same as that fixed in subsection three (3) of this act.

Compensation
insurance, 4%.

Subdivisions may
not tax.

(6). Companies paying the tax levied in this section shall not be liable for franchise tax on their capital stock, and no county, city or town shall be allowed to impose any additional tax, license or fee, other than *ad valorem* taxes, upon any insurance company or association paying the tax levied in

this section. The license fees and taxes imposed in this section shall be paid to the Insurance Commissioner. Subsidiary corporations of parent companies domesticated and operating in this State and paying the tax levied in this section, if all of the capital stock of such subsidiary companies (except directors' qualifying shares) is owned by the parent company, and if the business of such subsidiary company is limited to the liquidation or salvaging of liability or loss of parent company in connection with loans made or guaranteed or used as collateral for bonds guaranteed by the parent company, shall be included within the exemption herein provided, if said parent companies shall pay franchise tax upon the book value of the capital stock of said subsidiary corporation equal to \$1.50 per thousand dollars of said book value.

Taxes payable to Insurance Commissioner.

Certain subsidiaries excepted.

Tax only on book value of stock.

SEC. 209. *Obsolete.*

SEC. 210. *Franchise tax—domestic corporations.*

Corporations, domestic.

Every domestic corporation, except as otherwise provided in this article or schedule, doing business for a profit and organized under the laws of this State as of April 1, shall annually, on or before the first day of July, make and deliver to the Commissioner of Revenue, in such form as he may prescribe, a full, accurate, and complete report and statement, verified by the oath of the president, vice-president, secretary or general manager, containing the following facts and information as shown by the books and records of the corporation as of the close of its last calendar or fiscal year:

Annual report to Commissioner of Revenue.

Contents.

(1). Report to contain:

(a). Name of corporation.

Name.

(b). Location of its principal office.

Home office.

(c). Name of the president, secretary, treasurer, and members of the board of directors, with postoffice address of each, and, if requested by the Commissioner of Revenue, the name and postoffice address of each stockholder, with the number of shares owned by each.

Officers and directors.

(d). Date of the annual election of officers.

Annual elections.

(e). The amount of authorized capital stock, the number of shares and the par value of each share.

Stock and shares.

(f). The amount of capital stock subscribed, the amount issued and outstanding, the amount paid up, and the amount of surplus and undivided profits.

Issued stock and surplus.

(g). The number of shares of capital stock as to classes, issued and outstanding, and the par value of each share, and if no par value, then the book value.

Classes of stock and value.

(h). The nature and kind of business in which engaged, and its place or places of business.

Nature and places of business.

Balance sheet.

(i). A comparative balance sheet, as at the beginning and close of the last calendar or fiscal year.

Other facts.

(j). Such other and further information as may be required by the Commissioner of Revenue.

Determination by Commissioner of valuation.

(2). Upon the filing of the report and statement provided for in this section the Commissioner of Revenue shall, on or before the first day of August of each year, or as soon thereafter as practicable, determine the amount of the issued and outstanding capital stock, surplus, and the undivided profits as shown by the report of each such domestic corporation, which in no case shall be less than the assessed value of all the property of such domestic corporation in this State for the year in which report and statement is made: *Provided*, that if the capital used or invested in the business or enterprise of said corporation includes borrowed capital in excess of the capital stock, surplus and undivided profits of such corporation, such excess of borrowed capital shall be added to the capital stock, surplus and undivided profits as a part thereof as the basis for computing the franchise tax under this section and determining the extent of the use of its franchise in this State. *Provided further*, that in determining borrowed capital excess the average borrowed capital and capital stock, surplus and undivided profits shall be used. After ascertaining and determining the amount of the capital stock, surplus, and undivided profits, as herein provided, the Commissioner of Revenue shall levy and assess a franchise tax for the privilege of carrying on, doing business, and/or the continuance of its charter within the State, on each and every such corporation at the rate of one dollar and fifty cents (\$1.50) for each one thousand dollars (\$1,000.00) of the determined amount of its capital stock, surplus, and undivided profits; and such tax shall not be less than ten dollars (\$10.00) in any case, and shall be paid to the Commissioner of Revenue on or before the first day of October of each year, or within thirty days after notice of statement of such tax.

Excess of borrowed capital added.

Tax of \$1.50 per \$1,000 of value found.

Minimum of \$10.

Subdivisions may not tax.

(3). Counties, cities, and towns shall not levy a franchise tax on the corporations taxed under this section.

Corporations, foreign.

SEC. 211. *Franchise tax—foreign corporations.*

Annual report to Commissioner.

Every foreign corporation doing business in this State and owning or using any part or all of its capital or plant in this State as of April 1, and subject to compliance with all other provisions of law, and in addition to all other statements required by law, shall annually, on or before the first day of July, make and deliver to the Commissioner of Revenue, in such form as he may prescribe, a full, accurate,

and complete report and statement, verified by the oath of the president, vice-president, secretary, treasurer, superintendent, or managing agent in this State, containing the following facts and information as shown by the books and records of the corporation as of the close of its last calendar or fiscal year:

- | | |
|--|---|
| (1). Report to contain: | Contents. |
| (a). Name of the corporation and under the laws of what State or county organized. | Name and home state. |
| (b). Location of principal office. | Home office. |
| (c). Names of the president, secretary, treasurer, and members of the board of directors, with the postoffice address of each. | Officers and directors. |
| (d). Date of the annual election of officers. | Annual election. |
| (e). Amount of authorized capital stock, number of shares in which divided, and the par value of each share. | Capital stock and value of shares. |
| (f). The amount of capital stock subscribed, the amount issued and outstanding, the amount paid up, and the amount of surplus and undivided profits. | Issued stock and surplus. |
| (g). Number of shares of capital stock, as to classes, issued and outstanding, the par value of each share, and if no par value, then the book value. | Classes and value of stock. |
| (h). The nature and kind of business in which the company is engaged and its place or places of business, both within and without the State. | Nature and places of business. |
| (i). The name and location of its office or offices in this State, and the names and addresses of the officers or agents of the corporation in charge of its business in this State. | Offices and officers in State. |
| (j). The value of all the real estate and tangible personal property, owned and used by the corporation within and without the State, and where located; and the value of all such property, owned and used by the corporation within the State, and where located. | Value and location of property in and out of State. |
| (k). The gross earnings of the corporation within and without the State for the last fiscal year ended prior to the first day of April of the then current year. | Gross earnings in and out of State. |
| (l). The gross earnings of the corporation within the State for the last fiscal year ended prior to the first day of April of the then current year. | Gross earnings in State. |
| (m). If the principal business of a company in this State is manufacturing or any form of collecting, assembling, or processing goods and materials within this State, the report shall show the cost of manufacturing, collecting, assembling, or processing within this State during the previous calendar year and the total cost of manufacturing, collecting, assembling, or processing within and without the State during the previous calendar year, the cost of | Cost of processing in and out of State. |

manufacturing within and without the State to be determined in accordance with the rules set out in section three hundred eleven (311) of this act.

Total sales in and out of State.

(n). If the principal business of a company in this State is the sale, distributing, dealing in, or use of tangible personal property within this State, the report shall show the total sales made through or by offices, agencies, or branches located in North Carolina during the previous calendar year and the total sales of such corporation during the previous calendar year.

As to sale of intangible property in and out of State.

(o). If a company deriving profits principally from the holding or sale of intangible property, such proportion as its gross receipts in this State during the income year is to its gross receipts for such year within and without the State.

Balance sheet.

(p). Comparative balance sheet as at the beginning and close of the last calendar or fiscal year.

Other facts.

(q). Such other and further information as may be required by the Commissioner of Revenue.

(2). Franchise tax assessed.

Tax based upon stock outstanding, surplus and undivided profits, less good will.

Upon the filing of the report and statement required in this section the Commissioner of Revenue, from the facts so reported and any other facts within his knowledge, shall, on or before the first day of August of each year or as soon thereafter as practicable, fix and determine the amount of the issued and outstanding capital stock, surplus and undivided profits of each such foreign corporation, as shown by the books of such corporation, less the book value of good will, including brands, except such brands as have been purchased by the corporation: *Provided*, that if the capital used or invested in the business or enterprise of said corporation includes borrowed capital in excess of the capital stock, surplus and undivided profits of such corporation, such excess of borrowed capital shall be added to the capital stock, surplus and undivided profits as a part thereof as the basis for computing the franchise tax under this section and determining the extent of the use of its franchise in this State: *Provided further*, that in determining borrowed capital excess the average borrowed capital and capital stock, surplus and undivided profits shall be used.

Excess of borrowed capital added.

After so ascertaining and so determining the amount of the capital stock, surplus, and undivided profits, as prescribed in this section, the Commissioner of Revenue shall allocate to the business of each such foreign corporation doing business in this State a proportion of the total capital stock, surplus and undivided profits of each such foreign corporation in accordance with the general rules set out in section three hundred eleven (311) of this act

Tax levied in same manner as in section 311.

as the basis for allocating the proportion of the total net income of each such foreign corporation taxable as income earned in this State. The proportion of the total capital, surplus and undivided profits of each such foreign corporation allocated in accordance with the general rules of allocation set out in section three hundred eleven (311) shall be deemed to be the proportion of the total capital stock, surplus and undivided profits of each such foreign corporation used in connection with its business in this State and liable for an annual franchise tax under this section. After determining the amount of the capital, surplus and undivided profits of each such foreign corporation allocated for franchise tax under this section, the Commissioner of Revenue shall annually levy and assess, for the privilege of exercising its franchise, doing business and continuing business within this State, a franchise tax at the rate of one dollar and fifty cents (\$1.50) for each one thousand dollars (\$1,000.00) of the amount of capital stock, surplus and undivided profits so allocated to the business of each such foreign corporation in this State. The proportion of capital stock, surplus and undivided profits allocated for franchise taxation under this section shall in no case be less than the total assessed value of real and personal property in this State of each such foreign corporation. The tax imposed in this section shall in no case be less than ten dollars (\$10.00), and shall be paid to the Commissioner of Revenue on or before the first day of October of each year, or within thirty days after notice of statement of such tax.

Amount of tax,
\$1.50 per \$1,000
of value so found.

Minimum of \$10.

(3). Counties, cities, and towns shall not levy a franchise tax on the corporation taxed under this section.

Subdivisions may
not tax.

SEC. 212. *Notice of franchise tax assessed.*

After fixing and determining the amount of the issued and outstanding capital stock, surplus, and undivided profits of a domestic corporation, and the proportion of the issued and outstanding capital stock, surplus, and undivided profits of a foreign corporation, as prescribed in sections two hundred ten (210) and two hundred eleven (211) of this article or schedule, the Commissioner of Revenue shall notify such corporation of the amount fixed and determined by him as a basis for the franchise tax, which such corporation may, at any time within ten days after such notice, apply to the Commissioner of Revenue for a review and reassessment who shall hear such evidence as may be offered and make such findings as the case may demand.

Notice to all
corporations of
tax assessed.

Application for
review.

SEC. 213. *Corporations not mentioned.*

Certain corporations
excepted.

None of the provisions in section two hundred and ten (210) and two hundred and eleven (211) of this article or schedule shall apply to fraternal, benevolent, and educational associations not operating for a profit; nor to banking and insurance companies. The provisions of sections two hundred ten (210) and two hundred eleven (211) shall apply to railroads, electric light, power, street railway, gas, water, Pullman, sleeping and dining car, express, telegraph, telephone, motor bus and truck corporations to the extent, and only to the extent, that the franchise tax levied in sections two hundred ten (210) and two hundred eleven (211) exceed the franchise taxes levied in other sections of this act.

Other corporations
already taxed
protected.

SEC. 214. *Penalty for nonpayment.*

Failure to pay tax
incurs penalty of
10%, plus 6%
interest.

Any person, firm, or corporation, domestic or foreign, failing to pay the license, privilege, or franchise tax levied and assessed under this article or schedule when due and payable shall, in addition to all other penalties prescribed in this act, pay an additional tax of ten per cent (10%) and interest at the rate of six per cent (6%) per annum on the total amount of tax due and additional tax incurred, which said additional tax shall not be less than two dollars (\$2.00) in any case, and shall be added to the tax, together with the interest accrued, and shall become an integral part of the tax: *Provided*, that if notice of the amount of the tax has not been mailed by the Commissioner of Revenue on or before the fifteenth day of September, then such penalty shall not attach until thirty days from the date of such notice.

SEC. 215. *Franchise or privilege taxes; when payable.*

Taxes under
sections 210 and
211 payable to
Commissioner.

(a). Every corporation, domestic or foreign, from which a report is required by law to be made to the Commissioner of Revenue, shall, unless otherwise provided, pay to said Commissioner annually the franchise tax imposed by sections two hundred and ten (210) and two hundred and eleven (211) of this act.

Statement of
taxes sent to
corporations.

(b). It shall be the duty of the Commissioner of Revenue to mail every such corporation a statement of the amount of such taxes, which statement shall contain a copy of so much of this and other sections of this act as relates to penalties for failure to pay said taxes.

Taxes payable
on or before
October 1.

(c). It shall be the duty of the treasurer or other officer having charge of any such corporation, domestic or foreign, upon which a tax is imposed, to transmit the amount of the tax to the Commissioner of Revenue on or before the first day of October of each year, or if the notice of the amount

of such taxes has not been mailed as required in subsection (b) of this section on or before the fifteenth day of September, then within thirty days from the date of such notice.

(d). If the said tax is not paid by the first day of January next following, the Commissioner of Revenue shall thereupon certify the same, with the additional tax and interest provided in section two hundred and fourteen (214) added, to the sheriff or tax collector of the county in which such delinquent corporation has its principal office, and charge such sheriff or tax collector with the amounts so certified. Such certificate by the Commissioner of Revenue to the sheriff or tax collector in any county shall have the same force and effect as a judgment and execution against the real and personal property of such corporation as is provided for in the Machinery Act for the collection of other taxes; and such sheriff or tax collector shall at once proceed to collect the tax, taxes, penalties, interest and costs by levy, advertisement and sale, in the same manner as provided by law for the collection of other taxes, and shall be allowed the same fees for collecting, levying, advertising and selling as provided by law for the collection of other taxes. Where such sheriff or tax collector, after due diligence, is unable to collect the tax, taxes, penalties, interest and costs, he shall return the same promptly to the Commissioner of Revenue uncollected. The provisions of this section shall apply to any taxes payable to the Commissioner of Revenue that are due and unpaid.

Certification of delinquents to counties.

Judgment and execution upon corporate property.

Levy and sale.

Fees allowed.

(e). Individual stockholders in any corporation, joint stock association, limited partnership, or company paying a tax on its entire capital stock shall not be required to list or pay ad valorem tax on the shares of stock owned by them.

No double taxation of stock held by individuals.

(f). Corporations in the State legally holding shares of stock in other corporations, upon which the tax has been paid to this State by the corporation issuing the same, shall not be required to list or pay an ad valorem tax on said shares of stock.

Same as to corporations holding other corporate stocks.

(g). No individual stockholder of shares of stock in any foreign corporation who has complied with section three hundred eleven and one-half (311-½) of this act by paying a tax of six per cent on the income received from such shares of stock shall be required to list or pay any ad valorem tax on any share of its capital stock in this State, and the situs of such shares of stock in foreign corporations owned by residents of this State who have complied with section three hundred eleven and one-half (311-½) of this act for the purposes of this act is hereby declared to be at the

No ad valorem tax on foreign stocks whose owners have paid required income tax thereon.

Situs of such shares.

Failure to pay
income tax on such
shares imposes *ad*
valorem liability.

place where such corporation undertakes and carries on its principal business. The situs of shares of stock in any foreign corporation owned by residents of this State who fail to comply with the provisions of section three hundred eleven and one-half (311-½) of this act is hereby declared to be the place of residence of such shareholders resident in this State. If any such resident shareholders of stock in foreign corporations shall fail or refuse to comply with the provisions of section three hundred eleven and one-half (311-½) of this act, it shall be the duty of the Commissioner of Revenue to certify to the board of commissioners of the county or of the county and city where such shareholder resides, the amount and value of such shares of stock, the company or companies in which such shares of stock are held, and upon such certification it shall be the duty of the board of commissioners of such county, or of such county and city, to enter the value of such shares of stock on the tax books of the county, or of the county and city, and to compute against the value of such shares of stock the rates of taxation levied by such county or county and city, and the taxes so computed shall become a lien upon any property owned by such shareholder and subject to all the legal remedies provided for collection of other property taxes.

216. *Additional taxes.*

Assessment of
franchise tax
where taxpayer
has not been taxed.

If the Commissioner of Revenue discovers from the examination of the return, or otherwise, that franchise or privilege tax of any taxpayer, or any portion thereof, has not been assessed, he may, at any time within three years after the time when the return was due, give notice, in writing, to the taxpayer of such deficiency. Any taxpayer feeling aggrieved by such proposed assessment shall be entitled to a hearing before the Commissioner of Revenue, if within thirty days after giving notice of such proposed assessment he shall apply for such hearing in writing, explaining in detail his objections to same. If no request for such hearing is made such proposed assessment shall be final and conclusive. If the request for hearing is made, the taxpayer shall be heard by the Commissioner of Revenue, and after such hearing the Commissioner of Revenue shall render his decision. The taxpayer shall be advised of his decision by registered mail, and such amount shall be due within ten days after notice is given. The provision of this act with respect to revision and appeal shall apply to the tax so assessed. The limitation of three years to the assessment of such tax or additional tax shall not apply to the assessment of additional taxes upon fraudulent return.

Hearing on.

ARTICLE IV

SCHEDULE D—INCOME TAX

Schedule D—
Income Tax.

SHORT TITLE AND DEFINITIONS

SEC. 300. *Short title.*

This act shall be known and may be cited as the income tax act of one thousand nine hundred and thirty-three.

Short title.

SEC. 301. *Purpose.*

The general purpose of this act is to impose a tax for the use of the State Government, upon the net income for the calendar year one thousand nine hundred and thirty-three in excess of exemptions herein set out, collectible in the year one thousand nine hundred and thirty-four and annually thereafter:

Purpose of Act.

(a). Of every resident of the State.

Subjects.

(b). Of every domestic corporation.

Residents.

(c). Of every foreign corporation and of every non-resident individual having a business or agency in this State, in proportion to the net income of such business or agency.

Domestic corporations.

Non-resident individuals and corporations having income in State.

(d). The tax imposed upon the net income of corporations in this schedule is in addition to the tax imposed under Schedule C of this act.

Corporate income tax additional to franchise.

SEC. 302. *Definitions.*

Definitions.

For the purpose of this act, and unless otherwise required by the context:

1. The word "taxpayer" includes any individual, corporation, or fiduciary subject to the tax imposed by this act.

Taxpayer.

2. The word "individual" means a natural person.

Individual.

3. The word "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporation, acting in any fiduciary capacity for any person, estate, or trust.

Fiduciary.

4. The word "person" includes individuals, fiduciaries, partnerships.

Person.

5. The word "corporations" includes joint stock companies or associations and insurance companies.

Corporations.

6. The words "domestic corporation" means any corporation organized under the laws of this State.

Domestic corporation.

7. The words "foreign corporation" mean any corporation other than a domestic corporation.

Foreign corporation.

8. The words "tax year" mean the calendar year in which the tax is payable.

Tax year.

9. The words "income year" mean the calendar year or the fiscal year upon the basis of which the net income is

Income year.

computed under this act; if no fiscal year has been established, they mean the calendar year.

Fiscal year.

10. The words "fiscal year" mean an income year, ending on the last day of any month other than December.

Paid.

11. The word "paid," for the purposes of the deductions under this act, means "paid or accrued" or "paid or incurred," and the words "paid or accrued," "paid or incurred," and "incurred" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. The word "received," for the purpose of the computation of the net income under this act, means "received or accrued," and words "received or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act.

Paid or accrued,
paid or incurred.

Received.

Received or
accrued.

Resident.

12. The word "resident" applies only to individuals, and includes, for the purpose of determining liability to the tax imposed by this act, with reference to the income of any income year, any individual who shall be a resident of the State on the first day of the tax year.

Foreign country.

13. The words "foreign country" mean any jurisdiction other than the one embraced within the United States. The words "United States," when used in a geographical sense, includes the States, and Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States.

United States.

Imposition of tax.

IMPOSITION OF TAX

Individuals.

SEC. 310. *Individuals.*

Net income.

A tax is hereby imposed upon every resident of the State, which tax shall be levied, collected and paid annually, with respect to the net income of the taxpayer as herein defined, and upon income earned within the State of every non-resident having a business or agency in this State, computed at the following rates, after deducting the exemptions provided in this act:

First \$2,000, 3%.

On the excess over the amount legally exempted, up to two thousand dollars, three per cent.

To \$4,000, 4%.

On the excess above two thousand dollars, and up to four thousand dollars, four per cent.

To \$6,000, 5%.

On the excess above four thousand dollars, and up to six thousand dollars, five per cent.

Over \$6,000, 6%.

On the excess over six thousand dollars, six per cent.

SEC. 311. *Corporations.*I. *Domestic Corporations.*Corporations,
domestic.

Every corporation organized under the laws of this State shall pay annually an income tax equivalent to six per cent on the entire net income, as herein defined, received by such corporation during the income year.

Tax of 6%.

II. *Foreign Corporations.*Corporations,
foreign.

Every foreign corporation doing business in this State shall pay annually an income tax equivalent to six per cent of a proportion of its entire net income, to be determined according to the following rules:

Tax of 6%.

Rules of
collection.

(1). If the principal business of a company in this State is manufacturing, or if it is any form of collecting, assembling, or processing goods and materials within this State, the entire net income of such corporation shall be apportioned to North Carolina on the basis of the ratio obtained by taking the arithmetical average of the following two ratios:

Ratio of net
income apportioned
to State.

(a). The ratio of the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such corporation in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deductions on account of encumbrances thereon.

Ratio of whole
property to that
in State.Encumbrances
not deductible.

(b). The ratio of the total cost of manufacturing, collecting, assembling, or processing within this State during the income year to the total cost of manufacturing, collecting, assembling, or processing within and without the State. The term "cost of manufacturing, collecting, assembling, or processing within and without this State" as used herein shall be interpreted in a manner to conform as nearly as may be to the best accounting practice in the trade or business. Unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis, this term shall be generally interpreted to include as elements of cost within and without this State the following:

Ratio of all manu-
facturing costs to
those in State.

"Cost" defined.

Elements of cost.

(c). The total cost of all goods, materials and supplies used in manufacturing, assembling, or processing, regardless of where purchased.

Materials.

(d). The total wages and salaries paid or incurred during the income year in such manufacturing, assembling, or processing activities.

Salaries and
wages.

(e). The total overhead or manufacturing burden properly assignable according to good accounting practice to such manufacturing, assembling, or processing activities.

Overhead.

"Fair cash value" defined.

(f). The term "fair cash value" as used herein shall be taken to mean cost less reserve for depreciation on the date of the close of the fiscal year of such company, unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis.

"Tangible personal property" defined.

(g). The words "tangible personal property" shall be taken to mean corporeal personal property such as machinery, tools, implements, goods, wares and merchandise, and shall not be taken to mean cash on hand or in bank, shares of stock, bonds, notes, accounts receivable, credits, special privileges, franchises, good will, or evidence of an interest in property and evidences of debt.

"Manufacturing" defined.

(h). The word "manufacturing" shall be taken to mean mining and all processes of fabricating or of curing raw materials.

Ratio of income of distributors apportioned to State.

(2). If the principal business of a company in this State is selling, distributing, dealing in or use of tangible personal property within this State, the entire net income of such company shall be apportioned to North Carolina on the basis of the ratio obtained by taking the arithmetical average of the following two ratios:

Ratio of cash value of entire property to that in State.

(a). The ratio of the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such company in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deduction on account of encumbrances thereon.

Encumbrances not deductible.

Ratio of total sales to those in State.

(b). The ratio of the total sales made through or by offices, agencies, or branches located in North Carolina during the income year to the total sales made everywhere during said income year.

"Sales" defined.

(c). The word "sales" as used in this section shall be taken to mean sale or rental of real estate and sale or rental of tangible properties.

"Fair cash value" defined.

(d). The term "fair cash value" as used herein shall be taken to mean cost less reserve for depreciation on the date of the close of the fiscal year of such company, unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis.

"Tangible personal property" defined.

(e). The words "tangible personal property" shall be taken to mean corporeal personal property such as machinery, tools, implements, goods, wares and merchandise, and shall not be taken to mean cash on hand or in bank, shares of stock, bonds, notes, accounts receivable, credits, special privileges, franchises, good will, or evidence of an interest in property and evidences of debt.

(f). Foreign insurance companies doing business in this State and returning premium receipts to the Insurance Commissioner, and paying the tax upon such premium receipts as provided in section two hundred and eight of this act, shall be exempt from this tax.

Exemption of insurance companies paying premium tax.

(3). If a company deriving profits principally from sources other than holding or sale of tangible property, such proportion as its gross receipts in this State during the income year is to its gross receipts for such year within and without the State.

Ratio of companies dealing in intangibles.

(a). The words "gross receipts" as used in this section shall be taken to mean and include the entire receipts for business done by such company.

"Gross receipts" defined.

SEC. 311½. *Income from stock in foreign corporations.*

Income from foreign stocks.

Income from stock in foreign corporations, either in cash or stock dividends, received by individuals, fiduciaries, partnerships, or corporations, resident in this State, or by a non-resident fiduciary if held for a resident of this State, as a condition of exemption of such shares of stock from ad valorem taxation, conditionally provided in section two hundred and fifteen (215) (g) of this act, shall be subject to a tax of six per cent, without exemption or deduction for any cause, except as provided in this section, and upon failure to report such income and pay the tax herein imposed the holder of such shares of stock shall be liable for the ad valorem tax on such stock at the place of residence of the owner. Every individual, fiduciary, partnership, or corporation owning such shares of stock, and receiving dividends from same, shall report such income to the Commissioner of Revenue, at the times required by this act for reporting other income, and in a separate schedule on the income tax blanks to be provided by the Commissioner of Revenue for that purpose, and shall pay the tax herein imposed at the same time and in the same way as tax upon other income is payable. With respect to foreign corporations domesticated in North Carolina, and paying a tax in this State on a proportionate part of their total income, the holder of shares of stock in such corporations shall be entitled to deduct from the total dividends received an amount equalling the percentage of the corporation's income on which it paid an income tax to the State of North Carolina for the year in which said dividends are received by the taxpayer.

Subject to income tax of 6%.

Failure to report and pay tax subjects stock to ad valorem tax.

Reports to Commissioner.

Credit allowed for corporation's income taxed in State.

SEC. 312. *Railroads and public-service corporations.*

Railroads and public-service corporations.

The basis of ascertaining the net income of every corporation engaged in the business of operating a steam or electric railroad, express service, telephone or telegraph

Basis of determining net income is standard classification of accounting.

business, or other form of public service, when such company is required by the Interstate Commerce Commission to keep records according to its standard classification of accounting, shall be the "net revenue from operations" of such corporation as shown by their records, kept in accordance with that standard classification of accounts, when their business is wholly within this State, and when their business is in part within and in part without the State, their net income within this State shall be ascertained by taking their gross "operating revenues" within this State, including in their gross "operating revenues" within this State the equal mileage proportion within this State of their interstate business, and deducting from their gross "operating revenue" the proportionate average of "operating expenses" or "operating ratio" for their whole business, as shown by the Interstate Commerce Commission standard classification of accounts:

Proportion of
mileage in State.

Method of deduct-
ing operating
expenses.

Uncollectible
revenue.

Net operating
income.

"Interstate busi-
ness" defined.

Provided, that if the standard classification of operating expenses prescribed by the Interstate Commission for railroad differs from the standard classification of operating expenses prescribed by the Interstate Commerce Commission for other public-service corporations, such other public-service corporations shall be entitled to the same operating expenses as prescribed for railroads. From the net operating income thus ascertained shall be deducted "uncollectible revenue" and taxes paid in this State for the income year other than income taxes, and the balance shall be deemed to be their net income taxable under this act. That in determining the taxable income of a corporation engaged in the business of operating a railroad under this section, in the case of a railroad located entirely within this State, the net operating income shall be increased or decreased to the extent of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire; and when any railroad is located partly within and partly without this State, then said net operating income shall be increased or decreased to the extent of an equal mileage proportion within this State of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire.

For the purposes of this section the words "interstate business" shall mean, as to transportation companies, operating revenue earned within the State by reason of the interstate transportation of persons or property into, out of, or through this State, and as to transmission companies the interstate transmission of messages into, out of, or through this State.

The words "equal mileage proportion within this State" shall mean the proportion of revenue received by the company operating in this State from interstate business as defined in the preceding paragraph, which the distance of movement over lines in this State bears to the total distance of movement over lines of the company receiving such revenue. If the Commissioner of Revenue shall find, with respect to any particular company, that its accounting records are not kept so as to reflect with exact accuracy such division of revenue by State lines as to each transaction involving interstate revenue, the Commissioner of Revenue may adopt such regulations, based upon averages, as will approximate with reasonable accuracy the proportion of interstate revenue actually earned upon lines in this State.

"Equal mileage proportion" defined.

Supervision of Commissioner over accounting records.

The words "proportionate average of 'operating expenses' or 'operating ratio'" shall mean the proportion of gross revenue of a company, on its whole business absorbed in operating expenses, as defined in the Interstate Commerce Commission classification of accounts.

"Proportion of gross revenue" defined.

In determining the taxable income of a railroad company operating two or more lines of railroad not physically connected, and when one of such railroad lines is located wholly within this State, the actual earnings and expenses of such line in this State, in so far as they may be severable shall be used in determining net income taxable in this State.

Companies operating two or more lines.

All other public-service corporations shall file under section three hundred and eleven of this article.

Other public-service corporations.

SEC. 313. *Taxable year.*

The tax imposed by this article shall be levied, collected, and paid in the year one thousand nine hundred and thirty-four and with respect to the net income received during the calendar year of one thousand nine hundred and thirty-three, and annually thereafter.

Taxable year as to 1933 income.

SEC. 314. *Conditional and other exemptions.*

The following organizations shall be exempt from taxation under this act:

Exempted organizations.

1. Fraternal beneficiary societies, orders or associations, (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and (b) providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association, or their dependents.

Fraternal societies.

2. Building and loan associations and coöperative banks without capital stock, organized and operated for mutual purposes and without profit.

B. & L. associations and coöperative banks.

Cemetery, religious, charitable and other corporations.

3. Cemetery corporations and corporations organized for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Business leagues, etc.

4. Business leagues, chambers of commerce, or boards of trade not organized for profit, and no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Civic organizations.

5. Civic leagues or organizations not organized for profit, but operated exclusively for the promotion of social welfare.

Pleasure clubs.

6. Clubs organized and operated exclusively for pleasure, recreation, and other non-profitable purposes, no part of the net earning of which inures to the benefit of any private stockholder or member.

Mutual insurance companies.

7. Farmers' or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations of a purely local character the income of which consists solely of assessments, dues and fees collected from members for the sole purpose of meeting expenses.

Coöperative associations.

8. Farmers', fruit growers', or like organizations organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of product furnished by them.

Fiduciaries.

SEC. 315. *Fiduciaries.*

Levying tax on.

The tax imposed by this act shall be imposed upon resident fiduciaries and upon non-resident fiduciaries having in charge funds or property for the benefit of a resident of this State, which tax shall be levied, collected, and paid annually, with respect to:

Incomes not distributable.

(a). That part of the net income of estates or trusts which has not become distributable during the income year.

Income of decedents.

(b). The net income received during the income year by deceased individuals who, at the time of death, were residents and who have died during the tax year or the income year without having made a return.

Income of insolvents and incompetents.

(c). The entire net income of resident, insolvent, or incompetent individuals, whether or not any portion thereof is held for the future use of the beneficiaries, where the fiduciary has complete charge of such net income.

Tax is charge against estate.

(d). The tax imposed upon a fiduciary by this act shall be a charge against the estate or trust.

SEC. 316. *Net income defined.*

The words "net income" mean the gross income of a taxpayer, less the deductions allowed by this act.

"Net income" defined.

SEC. 317. *Gross income defined.*

1. The words "gross income" mean the income of a taxpayer derived from salaries, wages, or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property, also from interest, rent, dividends, securities, or the transactions of any business carried on for gain or profit, or gains or profits, and income derived from any source whatever and in whatever form paid. The amount of all such items shall be included in the gross income of the income year in which received by the taxpayer, unless, under the methods of accounting permitted under this act, any such amounts are to be properly accounted for as of a different period. The term "gross income" as used in this act shall include the salaries of all constitutional State officials taking office after the date of the enactment of this act, by election, reelection or appointment, and all acts fixing the compensation of such constitutional State officials are hereby amended accordingly.

"Gross income" defined.

Items included.

Includes income of constitutional officers.

2. The words "gross income" do not include the following items, which shall be exempt from taxation under this act, but shall be reported in such form and manner as may be prescribed by the Commissioner of Revenue:

Items not included.

(a). The proceeds of life insurance policies and contracts paid upon the death of the insured to beneficiaries or to the estate of the insured.

Life insurance proceeds.

(b). The amount received by the insured as a return of premium or premiums paid by him under life insurance endowment or annuity contracts, either during the term or at the maturity of the term mentioned in the contracts or upon surrender of the contract.

Returned premiums or surrender values.

(c). The value of property acquired by gift, bequest, devise or descent (but the income from such property shall be included in gross income).

Property acquired by gift.

(d). Interest upon the obligations of the United States or its possessions, or of the State of North Carolina, or of a political subdivision thereof.

Interest on government obligations.

(e). Salaries, wages, or other compensation received from the United States by officials or employees thereof, including persons in the military or naval forces of the United States.

Salaries of U. S. employees.

(f). Any amounts received through accident or health insurance or under workmen's compensation acts, as compen-

Accident and health compensation.

sation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness.

As to insurance companies in State:

Allocations to reserve funds.

Amounts paid on contracts to policyholders.

(g). In case of domestic insurance companies or associations paying a tax on their gross premium receipts, in addition to the above, (a) the net addition required by law to be made within the taxable year to reserve funds, including the actual deposit of sums with the Commissioner of Insurance or the Treasurer of the State, pursuant to the law, as additions to guarantee or reserve funds for benefit of policyholders, and (b) the sums paid within the taxable year on policy and annuity contracts to policyholders.

SEC. 318. *Basis of return of net income.*

Computation of net income by method of accounting used by taxpayers.

Returns for other than calendar year allowed.

Consent of Commissioner to change from fiscal to calendar year.

Partnership income based on distributive shares.

Beneficiaries must return their shares of trust estates.

1. The net income of a taxpayer shall be computed in accordance with the method of accounting regularly employed in keeping the books of such taxpayer; but if in any case such method does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the Commissioner does clearly reflect the income, but shall follow as nearly as practicable the Federal practice, unless contrary to the context and intent of this act. Taxpayers whose accounting period of twelve months ends as of the last day of some month other than December, and the books of such taxpayer are kept accordingly, may, with the approval of the Commissioner of Revenue and subject to such rules and regulations as he may establish, return their net income under this act on the basis of such fiscal year in lieu of that of the calendar year.

2. A taxpayer may, with the approval of the Commissioner of Revenue, and under such regulations as he may prescribe, change the income year from fiscal year to calendar year or otherwise, in which case his net income shall be computed upon the basis of such new income year: *Provided*, that such approval must be obtained from the Commissioner at least thirty days prior to the end of such income year.

3. An individual carrying on business in partnership shall be liable for income tax only in his individual capacity, and shall include in his gross income his distributive share of the net income of the partnership for each income year, whether distributed or not.

4. Every individual taxable under this act who is a beneficiary of an estate or trust shall include in his gross income the distributive share of the net income of the estate or trust received by him or distributable to him during the income year. Unless otherwise provided in the law, the will, the deed, or other instrument creating the estate, trust, or fiduciary re-

lation, the net income shall be deemed to be distributed or distributable to the beneficiaries (including the fiduciary as a beneficiary, in the case of income accumulated for future distribution), ratable in proportion to their respective interest.

SEC. 319. *Determination of gain or loss.*

For the purpose of ascertaining the gain or loss from the sale or other disposition of property, real, personal, or mixed, the basis shall be, in the case of property acquired before January first, one thousand nine hundred and twenty-one, the fair market price of the value of such property as of that date, and in all other cases the cost thereof: *Provided*, that in the case of property which was included in the last preceding annual inventory used in determining net income in a return under this act, such inventory value shall be taken in lieu of costs or market value. The final distribution to the taxpayer of the assets of a corporation shall be treated as a sale of the stock or securities of the corporation owned by him, and the gain or loss shall be computed accordingly.

Determination of gain or loss in disposition of property.

SEC. 320. *Exchanges of property.*

1. When property is exchanged for other property of like kind, the property received in exchange shall be considered as a conversion of assets from one form to another, from which no gain or loss shall be deemed to arise.

No gain or loss in property exchanges.

2. In the case of the organization of a corporation, the stock or securities received shall be considered to take the place of property transferred therefor, and no gain or loss shall be deemed to arise therefrom.

Same as to stock in new corporations.

3. When, in connection with the reorganization, merger, or consolidation of a corporation, a taxpayer receives in place of stock or securities owned by him, new stock or securities, the basis of computing the gain or loss, if any, shall be, in case the stock or securities owned were acquired before January first, one thousand nine hundred and twenty-one, the fair market price or value thereof as of that date, and in all other cases the cost thereof.

Computing gain or loss in reorganizations or mergers.

SEC. 321. *Inventory.*

Whenever, in the opinion of the Commissioner of Revenue, it is necessary, in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the Commissioner of Revenue may prescribe, conforming as nearly as may be to the best accounting practice in the trade or business and most clearly reflecting the income.

Commissioner may direct taking of inventories.

SEC. 322. *Deductions.*

Deductions
allowed.

In computing net incomes there shall be allowed as deductions the following items: *Provided*, that taxpayers receiving income not taxed under this act shall be allowed to deduct only that proportion of the deductions as the taxable income relates to the total income from all sources:

Necessary
expenses.

1. All the ordinary and necessary expenses paid during the income year in carrying on any trade or business, including:

Wages paid by
individuals.

(a). As to individuals, reasonable wages of employees for services rendered in producing such income.

Wages of
partnerships.

(b). As to partnerships, reasonable wages of employees and a reasonable allowance for co-partners or members of a firm, for services actually rendered in producing such income, the amount of such salary allowance to be included in the personal return of the co-partner receiving same.

Salaries and wages
of corporations.

(c). As to corporations, wages of employees and salaries of officers, if reasonable in amount, for services actually rendered in producing such income.

Rentals for busi-
ness property
not owned.

2. Rentals or other payments required to be made as a condition of the continued use or possession for the purpose of the trade of property to which the taxpayer has not taken or is not taking title, or in which he has no equity.

Unearned discount
and interest on
debts.

3. Unearned discount and all interest paid during the income year on indebtedness, except interest on obligations contracted for the purchase of non-taxable securities: *Provided*, that deduction for interest by corporations other than banks and installment paper dealers engaged in the business of dealing in, buying and/or discounting installment paper, notes, bonds, contracts, evidences of debt and/or other securities, where a lien is reserved or taken upon personal property located in this State to secure payment of such obligations, shall not exceed six per cent (6%) of the sum equal to the average of the outstanding capital stock and earned or paid-in surplus of the corporation during the income year. Dividends on preferred stock shall not be deducted as interest.

Exceptions.

4. Taxes paid or accrued during the income year, except Federal and State income taxes, taxes levied under section 311½ of this act, inheritance and estate taxes, and taxes assessed for local benefit of a kind tending to increase the value of the property assessed. No deduction shall be allowed under this section for gasoline tax, automobile license or registration fee by individuals not engaged in trade or business.

Preferred stock
dividends not
deductible.

Taxes.

Exceptions.

5. Dividends from stock in any corporation the income of which shall have been assessed, and the tax on such income paid by the corporation under the provisions of this act: *Provided*, that when only part of the income of any corporation shall have been assessed under this act, only a corresponding

Dividends on
income-taxed
corporations.

part of the dividends received therefrom shall be deducted.

6. Losses actually sustained during the income year of property used in trade or business or of property not connected with trade or business, if arising from fire, storm, shipwreck, or other casualties or theft and if not compensated for by insurance or otherwise. No deduction shall be allowed under this subsection for losses arising from personal loans or endorsements or other transactions of a personal nature not entered into for profit. A taxpayer shall be allowed to deduct losses in connection with the sale of securities only to the extent of the security gains during the income year, unless such losses resulted from the sale of stocks or bonds held by the taxpayer for a period of not less than two years prior to the sale of such stocks or bonds.

Business losses.

Not compensated for.

Endorsements for profit excepted.

Losses on sale of securities.

7. Debts ascertained to be worthless and actually charged off within the income year, if the amount has previously been included in gross income in a return under this act.

Worthless debts.

8. A reasonable allowance for the depreciation and obsolescence of property used in the trade or business; and in the case of mines, oil and gas wells, other natural deposits and timber, a reasonable allowance for depletion: *Provided*, that in computing deductions allowed under this section the basis shall be as follows:

Depreciation and obsolescence.

Depletion.

Basis for.

(1). Property acquired prior to January first, one thousand nine hundred and twenty-one:

(a). With respect to property acquired on or before January first, one thousand nine hundred and sixteen; depreciated cost at January first, one thousand nine hundred and sixteen, as adjusted by the United States Internal Revenue Department as of that date, shall be the maximum value, subject to depreciation under this act, from and after January first, one thousand nine hundred and twenty-one.

Property acquired on or before January 1, 1916.

(b). With respect to property acquired subsequent to January first, one thousand nine hundred and sixteen, and prior to January first, one thousand nine hundred and twenty-one, the original cost, plus additions and improvements, shall be the maximum value, subject to depreciation under this act, from and after January first, one thousand nine hundred and twenty-one.

Acquired between above date and January 1, 1921.

(2). Property acquired subsequent to January first, one thousand nine hundred and twenty-one:

Acquired after January 1, 1921.

(a). With respect to property acquired subsequent to January first, one thousand nine hundred and twenty-one, basis shall be cost, plus additions and improvements.

Basis for computation.

In the case of mines, oil and gas wells, and other natural deposits, the cost of development not otherwise deducted will be allowed as depletion, and in the case of leases, the deduc-

Depletion of natural deposits.

Contributions to
certain objects.

Limit of 15% of
net income.

Tax paid by
residents on
business in
another State.

Apportionment of
deductions in case
of non-residents.

Items not
deductible.

Living expenses.

Betterments.

Restoration of
property.

Life insurance
premiums.

Gifts of
corporations.

Exemptions.

Single individual,
\$1,000.

tions allowed may be equitably apportioned between the lessor and the lessee.

9. Contributions or gifts made by individuals within the income year to corporations or associations operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, to an amount not in excess of fifteen per centum of the taxpayer's net income, as computed without the benefit of this subdivision.

10. Resident individuals and domestic corporations having an established business in another State, or investment in property in another State, may deduct the net income from such business or investment if such business or investment is in a state that levies a tax upon such net income. The deduction herein authorized shall in no case operate to reduce the taxable income in this State below the income actually earned in this State or properly allocable as income earned in this State. Nor shall the deduction in any way relate to income received by individuals or domestic corporations from personal services or income from mortgages, stocks, bonds, securities and deposits.

11. In the case of a non-resident individual, the deductions allowed in this section shall be allowed only if, and to the extent that, they are connected with income arising from sources within the State; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the State shall be determined under rules and regulations prescribed by the Commissioner of Revenue.

SEC. 323. *Items not deductible.*

In computing net income no deduction shall in any case be allowed in respect of:

- (a). Personal, living, or family expenses.
- (b). Any amount paid out for new buildings or for permanent improvements or betterments, made to increase the value of any property or estate.
- (c). Any amount expended in restoring property for which an allowance is or has been made.
- (d). Premiums paid on any life insurance policy.
- (e). Contributions or gifts made by corporations.

SEC. 324. *Exemptions.*

1. There shall be deducted from the net income the following exemptions:

- (a). In the case of a single individual, a personal exemption of one thousand dollars.

(b). In the case of a married man with a wife living with him, two thousand dollars or in the case of a person who is the head of a household and maintains the same and therein supports one or more dependent relatives, two thousand dollars.

Married man or household head, \$2,000.

(c). In the case of a widow or widower having minor child or children, natural or adopted, two thousand dollars.

Widowed parent, \$2,000.

(d). Two hundred dollars (\$200.00) for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self-support because mentally or physically defective.

Dependents, \$200 each.

(e). In the case of a fiduciary, if taxable under clause (a) of paragraph one of section three hundred and fifteen, a personal exemption of one thousand dollars; if taxable under clause (b) of said paragraph, an exemption of one thousand dollars: *Provided*, that the surviving husband or wife shall be entitled to exemption as provided in paragraph three of this section; if taxable under clause (c) of said paragraph, the same exemptions to which the beneficiary would be entitled.

Fiduciary, \$1,000.

Same as to surviving wife or husband.

(f). A married woman having a separate and independent income, one thousand dollars (\$1,000.00).

Separate income of married woman, \$1,000.

2. The exemptions allowed by this section shall not be allowed with respect to a resident of this State having income from a business or agency in another state, or with respect to a non-resident having a business or agency in this State unless the entire income of such resident or non-resident individual is shown in the return of such resident or non-resident; and if the entire income is so shown, the exemption shall be prorated in the proportion of the income in this State to the total income.

Exemptions on residents with income from another State and non-residents.

3. The status on the last day of the income year shall determine the right to the exemptions provided in this section: *Provided*, that a taxpayer shall be entitled to such exemption for husband or wife or dependents who have died during the income year.

Income status on last day of year.

Dependents dying during year.

SEC. 325. *Credit for taxes in case of taxpayers other than residents of the State.*

Whenever a taxpayer other than a resident of the State has become liable to income tax to the State or country where he resides upon his net income for the taxable year, derived from sources within this State and subject to taxation under this article, the Commissioner of Revenue shall credit the amount of income tax payable by him under this article with such proportion of the tax so payable by him to the state

Credit allowed non-residents for taxes paid elsewhere.

Reciprocity
necessary.

or country where he resides as his income subject to taxation under this article bears to his entire income upon which the tax so payable to such other state or country was imposed: *Provided*, that such credit shall be allowed only if the laws of said state or country (1) grant a substantially similar credit to residents of this State subject to income tax under such laws, or (2) impose a tax upon the personal incomes of its residents derived from sources in this State and exempt from taxation the personal incomes of residents of this State. No credit shall be allowed against the amount of the tax on any income taxable under this article which is exempt from taxation under the laws of such other state or country.

SEC. 326. *Returns.*

Those required to
make returns.

1. Every resident or non-resident having a net income during the income year taxable in this State of one thousand dollars (\$1,000.00) and over, if single, or if married and not living with husband or wife, or having a net income for the income year of two thousand dollars (\$2,000.00) or over, if married and living with husband or wife, and every corporation doing business in the State shall make a return under oath, stating specifically the items of gross income and the deductions allowed by this act, and such other facts as the Commissioner of Revenue may require for the purpose of making any computation required by this act. When the Commissioner of Revenue has reason to believe any person or corporation is liable for tax under this act, he may require any such person or corporation to make a return.

Requiring returns.

Returns by
authorized agents.

2. If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer.

Verification of
corporate returns.

3. The return by a corporation shall be sworn to by the president, vice-president, or other principal officer, and by the treasurer or assistant treasurer.

Return of
individuals dying
during year.

4. The return of an individual who, while living, received income in excess of the exemption during the income year, and who has died before making the return, shall be made in his name and behalf by the administrator or executor of the estate, and that the tax shall be levied upon and collected from his estate. Before a corporation shall be dissolved and its assets distributed it shall make a return for and settlement of tax for any income earned in the income year up to its period of dissolution.

Of corporations
dissolved.

5. Where the Commissioner of Revenue has reason to believe that any taxpayer so conducts the trade or business as either directly or indirectly to distort his true net income and the net income properly attributable to the State, whether by the arbitrary shifting of income, through price-fixing, charges for service, or otherwise, whereby the net income is arbitrarily assigned to one or another unit in a group of taxpayers carrying on business under a substantially common control, he may require such facts as he deems necessary for the proper computation of the entire net income and the net income properly attributable to the State, and in determining the same the Commissioner of Revenue shall have regard to the fair profit which would normally arise from the conduct of the trade or business.

Commissioner may investigate distorted returns.

6. When any corporation liable to taxation under this act conducts its business in such a manner as either directly or indirectly to benefit the members or stockholders thereof or any person interested in such business by selling its products or the goods or commodities in which it deals at less than the fair price which might be obtained therefor, or where a corporation, a substantial portion of whose capital stock is owned either directly or indirectly by another corporation, acquires and disposes of the products of the corporation so owning a substantial portion of its stock in such a manner as to create a loss or improper net income for either of said corporations, or where a corporation, owning directly or indirectly a substantial portion of the stock of another corporation, acquires and disposes of the products of the corporation of which it so owns a substantial portion of the stock, in such a manner as to create a loss or improper net income for either of said corporations, the Commissioner of Revenue may determine the amount of taxable income of either or any of such corporations for the calendar or fiscal year, having due regard to the reasonable profits, which but for such arrangement or understanding, might or could have been obtained, by the corporation or corporations liable to taxation under this act, from dealing in such products, goods or commodities.

Commissioner to investigate returns of corporations seeking to reduce income tax liability.

Determining true income.

SEC. 327. *Fiduciary returns.*

1. Every fiduciary subject to taxation under the provisions of this act, as provided in section three hundred and fifteen hereof, shall make a return under oath for the individual, estate, or trust for whom or for which he acts, if the net income thereof amounts to one thousand dollars or over.

Returns of fiduciaries.

On estates held.

2. The return made by a fiduciary shall state specifically the items of gross income and the deductions and exemptions

Contents.

allowed by this act, and such other facts as the Commissioner of Revenue may prescribe. Under such regulations as the Commissioner may prescribe, a return may be made by one or two or more joint fiduciaries.

3. Fiduciaries required to make returns under this act shall be subject to all the provisions of this act which apply to individuals.

SEC. 328. *Information at the source.*

1. Every individual, partnership, corporation, joint-stock company or association, or insurance company, being a resident or having a place of business in this State, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of the State or of any political sub-division of the State, having the control, receipt, custody, disposal, or payment of interest (other than interest coupons payable to bearer), rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable annual or periodical gains, profits, and incomes amounting to one thousand dollars or over, paid or payable during any year to any taxpayer, shall make complete return thereof to the Commissioner of Revenue under such regulations and in such form and manner and to such extent as may be prescribed by him.

2. Every partnership having a place of business in the State shall make a return, stating specifically the items of its gross income and the deductions allowed by this act, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by one of the partners.

3. Every fiduciary shall make, under oath, a return for the individual, estate, or trust for whom or for which he acts if the net income thereof, distributed or distributable to beneficiaries during the year, is one thousand dollars or over, in which case the fiduciary shall set forth in such return the items of the gross income, the deductions allowed by this act, and the net income, the names and addresses of the beneficiaries, the amounts distributed or distributable to each, and the amount, if any, lawfully retained by him for future distribution. Such return may be made by one or two or more joint fiduciaries.

4. Every corporation doing business or having a place of business in this State shall file with the Commissioner of Revenue on such form and in such manner as he may pre-

Subject to same rules as individuals.

Every taxpayer with income of \$1,000 or more to make return.

Partnership returns to show distributive shares.

Fiduciaries must make return on estates where income is \$1,000 or more.

Contents.

Joint fiduciaries.

Corporations to report on taxpayers receiving dividends.

scribe the names and addresses of all taxpayers, residents of North Carolina, to whom dividends have been paid and the amount of such dividends during the income year.

SEC. 329. *Time and place of filing returns.*

Returns shall be in such form as the Commissioner of Revenue may from time to time prescribe, and shall be filed with the Commissioner at his main office, or at any branch office which he may establish, on or before the fifteenth day of March in each year, and for all taxpayers using a fiscal year, within seventy-five days after expiration of the fiscal year. In case of sickness, absence, or other disability, or whenever in his judgment good cause exists, the Commissioner may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The Commissioner shall cause to be prepared blank forms for the said returns, and shall cause them to be distributed throughout the State, and to be furnished upon application; but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

Form of returns.

Filed at Raleigh office or branches.

By March 15.

Extensions.

Affidavit annexed.

Blank forms furnished.

SEC. 330. *Blank forms to be kept on file with Register of Deeds and Deputy Commissioners.*

For convenience of all parties liable for making a return of income, and who may not receive blank forms by mail for this purpose, the Commissioner of Revenue shall keep on deposit with the register of deeds or county auditor or deputy commissioner of revenue in each county a supply of blank forms for distribution.

Blank forms kept by deputies and Registers of Deeds.

SEC. 331. *Failure to file returns; supplementary returns.*

If the Commissioner of Revenue shall be of the opinion that any taxpayer has failed to file a return or to include in a return filed, either intentionally or through error, items of taxable income, he may require from such taxpayer a return or supplementary return, under oath, in such form as he shall prescribe, of all the items of income which the taxpayer received during the year for which the return is made, whether or not taxable under the provisions of this act. If from a supplementary return or otherwise the Commissioner finds that any items of income, taxable under this act, have been omitted from the original return, or any items returned as taxable that are not taxable, or any item of taxable income overstated, he may require the items so omitted to be disclosed to him under oath of the taxpayer, and to be added to or deducted from the original return. Such supple-

Commissioner may order filing of returns or supplementary returns.

Disclosure of omitted items.

mentary return and the correction of the original return shall not relieve the taxpayer from any of the penalties to which he may be liable under any provision of this act. The Commissioner may proceed under the provisions of section three hundred and thirty-four of this act, whether or not he requires a return or a supplementary return under this section.

Collection and enforcement of tax.

COLLECTION AND ENFORCEMENT OF TAX

SEC. 332. *Time and place of payment of tax.*

Tax payable on or before March 15th where return filed.

Two installments of tax over \$100.

Interest added on extensions.

Checks may be accepted.

Non-payment of check incurs penalties.

(1). The full amount of the tax payable, as the same shall appear from the face of the return, shall be paid to the Commissioner of Revenue at the office where the return is filed at the time fixed by law for filing the return. If the amount of the tax exceeds one hundred dollars (\$100.00), payment may be made in two installments: One-half on the date the return is filed, one-half on or before September fifteenth following, with interest on the deferred payment at the rate of six per cent per annum.

(2). If the time for filing the return be extended, interest at the rate of six per cent per annum, from the time when the return was originally required to be filed to the time of payment, shall be added and paid.

(3). The tax may be paid with uncertified check, during such time and under such regulations as the Commissioner of Revenue shall prescribe; but if a check so received is not paid by the bank on which it is drawn, the taxpayer by whom such check is tendered shall remain liable for the payment of the tax and for all legal penalties the same as if such check had not been tendered.

SEC. 333. *Examination of returns.*

Commissioner to compute tax upon payment.

Notice of excess.

Overpayments.

No penalties on unintended under-statements.

Interest added.

1. As soon as practicable after the return is filed the Commissioner of Revenue shall examine and compute the tax, and the amount so computed by the Commissioner shall be the tax. If the tax found due shall be greater than the amount theretofore paid, the excess shall be paid to the Commissioner within thirty days after notice of the amount shall be mailed by the Commissioner, and any overpayment of tax shall be returned within thirty days after it is ascertained.

2. If the return is made in good faith and the understatement of the tax is not due to any fault of the taxpayer, there shall be no penalty or additional tax added because of such understatement, but interest shall be added to the amount of the deficiency at the rate of six per cent per annum until paid.

3. If the understatement is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added to the amount of the deficiency five per cent thereof, and, in addition, interest at the rate of six per cent per annum until paid.

Penalty for negligence.

4. If the understatement is found by the Commissioner of Revenue to be false or fraudulent, with intent to evade the tax, the tax on the additional income discovered to be taxable shall be doubled and six per centum per annum upon the amount of tax so found. The provisions of this act with respect to revision and appeal shall apply to a tax thus assessed.

Double tax and interest added in case of fraudulent statements.

5. The interest provided for in this section shall in all cases be computed from the date the tax was originally due to the date of payment.

Date from which interest is computed.

SEC. 334. *Corrections and changes.*

Corrections and changes.

If the amount of the net income for any year of any taxpayer under this article, as returned to the United States Treasury Department, is changed and corrected by the Commissioner of Internal Revenue or other officer of the United States of competent authority, such taxpayer, within thirty days after receipt of Internal Revenue Agent's report or supplemental report reflecting the corrected net income shall make return under oath or affirmation to the Commissioner of Revenue of such corrected net income. The Commissioner shall thereupon proceed to determine, from such evidence as he may have brought to his attention or shall otherwise acquire, the correct net income of such taxpayer for the fiscal or calendar year, and if there shall be any additional tax due from such taxpayer the same shall be assessed and collected; and if there shall have been an overpayment of the tax the said Commissioner shall, within thirty days after the final determination of the net income of such taxpayer, refund the amount of such excess.

Taxpayer to notify Commissioner of any changes in Federal return.

Changes in State tax.

SEC. 335. *Additional taxes.*

If the Commissioner of Revenue discovers from the examination of the return or otherwise that the income of any taxpayer, or any portion thereof, has not been assessed, he may, at any time within three years after the time when the return was due, give notice in writing to the taxpayer of such deficiency. Any taxpayer feeling aggrieved by such proposed assessment shall be entitled to a hearing before the Commissioner of Revenue, if within thirty days after giving notice of such proposed assessment he shall apply for such hearing in writing, explaining in detail his objections to same. If no request for such hearing is so made, such pro-

Commissioner to assess tax on income not first reported.

Hearing on.

posed assessment shall be final and conclusive. If the request for hearing is made, the taxpayer shall be heard by the Commissioner of Revenue, and after such hearing the Commissioner of Revenue shall render his decision. The taxpayer shall be advised of his decision by registered mail and such amount shall be due within ten days after notice is given. The provisions of this act with respect to revision and appeal shall apply to the tax so assessed. The limitation of three years to the assessment of such tax or an additional tax shall not apply to the assessment of additional taxes upon fraudulent returns.

Penalties.

SEC. 336. *Penalties.*

Failure to file return and pay tax incurs penalty of 5% and interest.

1. If any taxpayer, without intent to evade any tax imposed by this act, shall fail to file a return of income and pay the tax, if one is due, at the time required by or under the provisions of this act, but shall voluntarily file a correct return of income and pay the tax due within sixty days thereafter, there shall be added to the tax an additional amount equal to five per cent thereof, but such additional amount shall in no case be less than one dollar and interest at the rate of one-half of one per centum per month or fraction thereof from the time said return was required by law to be filed, until paid.

Minimum of \$1.

Willful failure incurs penalty of 25% and interest.

2. If any taxpayer fails voluntarily to file a return of income or pay the tax, if one is due, within sixty days of the time required by or under the provisions of this act, there shall be added to the tax an additional amount equal to twenty-five per cent thereof and interest at the rate of one-half of one per cent per month or fraction thereof, from the time such return was required to be filed, until paid, but the additional tax shall not be less than five dollars (\$5.00).

Minimum of \$5.

Mandamus to require filing of return.

3. If any taxpayer fails to file a return within sixty days of the time prescribed by this act, any judge of the Superior Court, upon petition of the Commissioner of Revenue or of any ten taxable residents of the State, shall issue a writ of mandamus requiring such person to file a return. The order of notice upon the petition shall be returnable not later than ten days after the filing of the petition. The petition shall be heard and determined on the return day or such day thereafter as the court shall fix, having regard to the speediest possible determination of the case consistent with the rights of the parties. The judgment shall include costs in favor of the prevailing party. All writs and processes may be issued from the clerk's office in any county, and, except as aforesaid, shall be returnable as the court shall order.

Hearing on petition.

Judgment.

4. The failure to do any act required by or under the provisions of this act shall be deemed an act committed in part at the office of the Commissioner of Revenue in Raleigh. The certificate of the Commissioner of Revenue to the effect that a tax has not been paid, that a return has not been filed, or that information has not been supplied, as required by or under the provisions of this act, shall be prima facie evidence that such tax has not been paid, that such return has not been filed, or that such information has not been supplied.

Jurisdiction

Certificates of
Commissioner as
prima facie
evidence.

5. If any taxpayer who has failed to file a return or has filed an incorrect or insufficient return, and has been notified by the Commissioner of Revenue of his delinquency, refuses or neglects within twenty days after such notice to file a proper return, or files a fraudulent return, the Commissioner shall determine the income of such taxpayer, according to his best information and belief, and assess the same at not more than double the amount so determined. The Commissioner may, in his discretion, allow further time for the filing of a return in such case.

Determination by
Commissioner of
income of
delinquents.

REVISION AND APPEAL

Revision and
appeal.SEC. 340. *Revision by Commissioner of Revenue.*

A taxpayer may apply to the Commissioner of Revenue for revision of the tax assessed against him at any time within three years from the time of the filing of the return or from the date of the notice of the assessment of any additional tax. The Commissioner shall grant a hearing thereon, and if upon such hearing he shall determine that the tax is excessive or incorrect, he shall resettle the same according to the law and the facts, and adjust the computation of tax accordingly. The Commissioner shall notify the taxpayer of his determination, and shall refund to the taxpayer the amount, if any, paid in excess of the tax found by him to be due.

Application to
Commissioner for
revision of tax
assessed.

Hearing

Adjustment.

SEC. 341. *Obsolete.*

ARTICLE V

SCHEDULE E

Schedule E.

Emergency
Revenue Act.

EMERGENCY REVENUE.—TO PROVIDE FOR THE DEFICIT IN OPERATING EXPENSES OF THE STATE GOVERNMENT AND PROTECT ITS CREDIT; TO PROVIDE A BALANCED BUDGET FOR THE ENSUING BIENNIUM; TO PROVIDE ADDITIONAL TAX RELIEF THROUGH A UNIFORM STATE-WIDE PUBLIC SCHOOL SYSTEM WITHOUT ANY TAX ON PROPERTY.

SEC. 400. *Short title.*

Title.

This act shall be known and may be cited as the Emergency Revenue Act of one thousand nine hundred and thirty-three.

SEC. 401. *Purpose.*Purpose to meet
present emergency.

The taxes levied in this article are additional and extraordinary taxes to meet a supreme emergency in shrinkage of the ordinary revenues of the State and as a further relief from property taxes to provide another form of revenue for the support of the public schools of the State in substitution for the taxes levied on property for this purpose. They are levied for the biennium of fiscal years beginning July 1, 1933, and ending June 30, 1935.

Levied for
ensuing biennium.Additional taxes
herein imposed to
be absorbed.

Additional taxes levied in this article upon wholesale distributors and upon the sale to persons in this State of merchandise that is manufactured, ground, blended, mixed, or fabricated by the vendor are at low rates moderated upon the understanding that such taxes will have to be absorbed as an expense of operation, or by corresponding reduction in property taxes.

Sales tax on
retailers as
privilege tax.

The tax upon the retail sale of merchandise to persons in this State is levied as a license or privilege tax for engaging or continuing in the business of merchandising as defined in this act, but merchants may add to the price of merchandise the amount of the tax on the sale thereof, and when so added shall constitute a part of such price, shall be a debt from purchaser to merchant until paid, and shall be recoverable at law in the same manner as other debts. It is the purpose and intent of this act that the tax levied hereunder shall be added to the sales price of merchandise and thereby be passed on to the consumer instead of being absorbed by the merchant.

May be added to
purchase price.Passed on to
consumer.Offer publicly to
absorb tax made
misdemeanor.

Any retail merchant who shall by any character of public advertisement offer to absorb the tax levied in this article upon the retail sale of merchandise, or in any manner, directly or indirectly, advertise that the tax herein imposed is not considered as an element in the price to the consumer, shall be guilty of a misdemeanor. The provisions of this section

are deemed necessary to prevent fraud and unfair trade practices, but it is the intent of the General Assembly that if one or both of such provisions be held unconstitutional and void, that such invalid provision or provisions be considered separable and that the balance of this act be given effect.

Intent of section.

Constitutional parts upheld.

Agreements between competing merchants, or adoption of appropriate rules and regulations by associations of merchants, to provide uniform methods of adding the average equivalent of the tax to the sales price of merchandise, and which do not involve price-fixing agreements otherwise unlawful, are expressly authorized and shall be held not in violation of the anti-trust laws of this State. It shall be the duty of all public officials of the State, and specifically of the Commissioner of Revenue, to co-operate with the merchants of the State in formulating rules, regulations and practices to effectuate the purpose of this act as herein declared.

Merchants' agreements not tending to fix prices permitted.

Duty of State officials to coöperate.

SEC. 402. *Contingency.*

If the Government of the United States shall, at any time during the biennium for which taxes are levied in this article, enact any form of sales or production tax distributable in whole or in part to the several states, the Governor and Council of State shall estimate the proportion of such tax distribution to this State, and shall by proclamation of the Governor abate a uniform percentage of all the taxes levied in this article equal in estimated revenue yield to the estimated proportion of yield of such Federal tax, and from and after the effective date of such proclamation the Commissioner of Revenue shall enforce and collect only the remaining percentage of taxes levied in this article.

Enactment of Federal sales tax distributable to State reduces sales tax herein in same proportion.

SEC. 403. *To insure and make certain a balanced budget.*

The taxes levied in this act have been carefully estimated to yield a total sum of revenue for the next biennium equal to the total sum of appropriations estimated by the committee on appropriations to be necessary for the same period. Recognizing the value, under existing conditions particularly, of a fiscal policy that will carry its complete guarantee of a budget that will be balanced in actual fact during the next biennium, the responsibility is hereby vested in the Budget Bureau of estimating revenue yields and operating expenses at each quarterly period during the next biennium, in the light of experience and conditions, including the interest on all outstanding obligations of the State, and the payment of all maturing obligations, and if it shall at any time appear that the total of such expenses of the State are exceeding

Tax levied to balance budget.

Quarterly estimates.

Powers of Governor where expenses are exceeding revenue.

the revenue yields of all taxes levied by the State, including collectible taxes maturing and uncollected within a given period, it shall in that event be the duty of the Governor as Director of the Budget, with the advice of the Budget Commission:

Prorating reduction in State salaries and wages.

(a). To reduce by equal and pro rata percentage the compensation of every officer, agent, and employee of the State in such proportion as will maintain an even balance as between total revenue and total expenses, not inconsistent with the provisions and powers contained in the Executive Budget Act, Chapter 100 of the Public Laws of 1929; or

Calling extra session of Legislature.

(b). If in the opinion of the Director of the Budget the responsibility herein vested should require a reduction of compensation in a sum and percentage that in his opinion would be injurious to the public welfare, that he exercise the constitutional prerogative of the Governor, with the advice of the Council of State, to convene an extra session of the General Assembly.

If income exceeds expenses, salaries and wages may be increased accordingly.

In consideration of the reduction of compensation of employees of State departments 38 per cent, of employees of educational, charitable, and correctional institutions, 32 per cent; school superintendents, 35 per cent, and school teachers, 30 per cent of the 1929 basis, in the appropriation bill enacted at this session of the General Assembly, and of the provisions of this act for further reductions if revenues are inadequate, it is further provided that if the revenues of the State, estimated in the manner herein provided, shall at any time during the next biennium be in excess of appropriations on the reduced basis, the Director of the Budget may in like manner increase the compensation of all employees of the State, giving consideration to the equities with respect to each group or class of employees, but the total compensation after such increases shall in no event exceed eighty per cent of the 1929 basis of compensation.

Limited to 80% of 1929 basis.

Consumer's tax.

CONSUMERS' TAX

Definitions.

SEC. 404. *Definitions.*

For the purposes of this article—

Person.

1. The word "person" shall mean any person, firm, partnership, association, or corporation.

Commissioner.

2. The word "Commissioner" shall mean the Commissioner of Revenue of the State of North Carolina.

Merchant.

3. The word "merchant" shall include any individual, firm, or corporation, domestic or foreign, subject to the tax imposed by this article.

4. The words "wholesale merchant" shall mean every merchant who engages in the business of buying any articles of commerce and selling same to merchants for resale. The sale of any article of merchandise by any "wholesale merchant" to anyone other than a merchant for resale shall be taxable at the rate of tax provided in this article upon the retail sale of merchandise. In the interpretation of this act the sale of any articles of commerce by any wholesale merchant to any one not taxable under this act as a retail merchant, except as otherwise provided in this act, shall be taxable by the wholesale merchant at the rate of tax provided in this article upon the retail sales of merchandise.

Wholesale merchant.

5. Any person, firm, or corporation engaged in the business of selling mill machinery, mill machinery parts and accessories, or selling machinery and machinery parts and accessories for manufacturing industries and plants, and the sale of cotton and tobacco by others than producers to others for processing or manufacture, shall be considered a "wholesale merchant" for the purposes of this act to the extent of such sale of machinery parts and accessories and cotton and tobacco to manufacturers.

Dealers in mill machinery.

Cotton and tobacco dealers.

6. The words "retail merchants" shall mean every merchant who engages in the business of buying any articles of commerce and selling same at retail.

Retail merchants.

7. The word "retail" shall mean the sale of any articles of commerce in any quantity or quantities for any use or purpose on the part of the purchaser other than for resale.

Retail.

8. The word "sale" shall mean any transfer of the ownership or title of tangible personal property to the consumer for use and not for purposes of resale, for a monetary consideration. Transactions whereby the title is ultimately to pass, and whether such transactions are called leases, conditional sales, or by any other name, and although possession is retained for security, shall be sales.

Sale.

9. It is not the purpose of this section to impose a tax upon the business of producing, manufacturing, mixing, blending, or processing any articles of commerce, or upon the sale of such articles of commerce by anyone who engages in the business of producing, manufacturing, mixing, blending, or processing, but shall apply to anyone engaged in either of those businesses if and to the extent that articles of commerce are bought and sold in connection with such business in substantially the same form in which they are bought.

Not intent of section to tax processing.

10. The words "gross sales" shall mean the sum total of all sales for a given month, quarter, or tax year, reckoned at the price at which such sales were made, whether for cash or on time, and if on time, the price charged on the books for

Gross sales.

such sales, without allowance for cash discount, and shall be reported as sales with reference to the time of delivery to the purchaser, except as this provision is modified by Section 408 of this article. Accounts found to be worthless and actually charged off for income tax purposes may at corresponding periods be deducted from gross sales, insofar as they represent taxable sales made after July 1, 1933, and to be added to gross sales if afterwards collected.

11. When in the sale of a new article a second-hand or used article is taken in part payment, the sale of the new article shall be reported at the full gross sales price. The resale of second-hand or used articles, taken in part payment in the sale of new articles, or the resale of articles repossessed by the vendor, may be excluded from gross sales taxable under this act if separate record is kept of all such transactions in such manner as may be prescribed or approved by the Commissioner of Revenue.

12. The maximum tax that shall be imposed upon any single article of merchandise shall be ten dollars (\$10.00), and as an additional means of enforcement of the payment of the tax herein levied the Department of Revenue shall not issue a license plate for any new motor vehicle until the tax levied for the sale of same under this act has been paid.

SEC. 405. *Exemptions.*

The taxes imposed in this article shall not apply to the sale of gasoline on which a sales tax is collected under another statute, or to the sale of commercial fertilizer on which an inspection tax is paid, nor to the sale of public school books, on the adopted list, and the selling price of which is fixed by law. The taxes imposed in this article shall not apply to the sales of products of farms, forests, or mines when such sales are made by the persons or members of their immediate families or by employees forming a part of the organization of persons who produce such products in the original state or condition of preparation for sale, but shall apply to the resale of such products. The exemption in this section shall not extend to manufacturers or producers who become merchants in the ordinary meaning of that term, and who maintain, separate from the place of production stores for the retail sale of merchandise, nor to the sale of their own products through such retail stores, nor shall it extend to the sale of their products through merchants acting as agents for the manufacturer, nor to the sale of products by peddlers.

No tax shall be imposed under this article upon the sale of any merchandise to the Federal Government or any of its agencies, or to the State of North Carolina or any of its subdivisions, including sales of merchandise to agencies of Federal, State or local governments for distribution in public welfare and relief work.

No tax upon
sales to Federal
or State
Governments.

Conditional Exemptions:

Conditional
exemptions.

In addition to the exemptions set out in this section there shall also be an exemption of sales by retail merchants, upon conditions hereinafter set out, of the following articles:

Flour, meal, meat, lard, milk, molasses, salt, sugar and coffee. Foods.

It is the intention that this exemption shall apply to these primary and essential articles of food as the words used are commonly understood.

Flour means wheat flour and does not include cereal products other than flour. Flour defined.

Meal means corn meal and not grits, flakes or other cereal products. Meal defined.

Meat includes fresh or cured meats of animals or fish other than shell fish but does not include any specialized products in cans, jars, boxes or cartons for the retail trade. Meat defined.

Lard is intended to include articles commonly understood by the use of this term, both from animal fat and vegetable substitutes, but does not include oleomargarine, butter, oils or other like products. Lard defined.

Molasses includes the product commonly understood by that name, and does not include cane, sugar, maple or other syrups. Molasses defined.

Milk includes sweet and buttermilk, but does not include canned milk, evaporated milk or other milk products. Milk defined.

Sugar includes plain and granulated sugar as commonly understood and no other sugar products. Sugar defined.

Coffee means plain, roasted or ground coffee as commonly understood, but not coffee substitutes. Coffee defined.

The exemption of the articles of food herein enumerated is upon condition that the retail merchant shall keep accurate and separate records of invoices and sales of the exempted articles in such form and detail as may be prescribed by the Department of Revenue, and in any event in such manner that accurate reports may be separately made covering the sale of such conditionally exempted articles, and in such form as may be accurately and conveniently checked by the representatives of the Department of Revenue.

Exemption of
foods conditioned
upon accurate
records being
kept.

Unless records are kept in such manner as will accurately disclose separate accounting of sales of taxable and non-taxable merchandise the conditional exemptions herein made shall not be allowed, and it shall be the duty of the Commissioner

No allowance of
exemption unless
records are kept
and checked.

to assess a tax upon the total gross sales, and if records are not kept showing total gross sales it shall be the duty of the Commissioner or agents to assess a tax upon an estimation of sales upon the best information obtainable.

Imposition
of tax.

IMPOSITION OF TAX

SEC. 406. *Must obtain license.*

License necessary
for conduct of
business herein
taxed.

Tax of \$1.

If any person after the 30th day of June, 1933, shall engage or continue in any business for which a privilege tax is imposed by this article, such person shall apply for and obtain from the Commissioner, upon the payment of the sum of one dollar (\$1.00), a license to engage in and to conduct such business for the current tax year, upon the condition that such person shall pay the tax accruing to the State of North Carolina under the provisions of this article; and he shall thereby be duly licensed to engage in and conduct such business. Said license shall be renewed annually and shall expire on the 30th day of June next succeeding the date of its issue. Additional tax shall be levied as follows:

Tax computed.

Wholesale
merchants, 1/25
of 1% of gross
sales.

Minimum.

Wholesale merchants.—Upon every wholesale merchant as defined in this article a tax of one twenty-fifth of one per cent ($\frac{1}{25}\%$) of gross sales of every such person, and the minimum tax for each six months' period shall be twelve dollars and fifty cents (\$12.50).

Retail merchants,
3%.

Retail merchants.—Upon every retail merchant as defined in this article a tax of three per cent (3%) of total gross sales by every such person.

SEC. 407. *Taxes payable.*

Taxes payable
in monthly
installments.

The taxes levied in the preceding section, except the annual tax of one dollar (\$1.00), shall be due and payable in monthly installments on or before the fifteenth day of the month next succeeding the month in which the tax accrues. The taxpayer shall on or before the fifteenth day of the month make out a return showing the amount of the tax for which he is liable for the preceding month, and shall mail the same, together with a remittance for the amount of the tax, to the Commissioner. Such monthly return shall be signed by the taxpayer or a duly authorized agent of the taxpayer, but need not be verified by oath.

Returns.

Credit sales.

SEC. 408. *Credit sales.*

Reporting cash
and credit sales
separately.

Any person taxable under this act having cash and credit sales may report such cash and credit sales separately, and upon making application therefor may obtain from the Commissioner an extension of time for the payment of taxes due on such credit sales. Such extension shall be granted under

such rules and regulations as the Commissioner may prescribe. When such extension is granted, the taxpayer shall thereafter include in each monthly report all collections made during the month next preceding and shall pay taxes due thereon at the time of filing such report, but in no event shall the gross proceeds of credit sales be included in determining the measure of the tax to be paid until collection of such credit sales shall have been made.

Extension on credit sales.

Tax payable as credit accounts are collected.

SEC. 409. *Quarterly returns.*

When the total tax for which any person is liable under this act does not exceed ten dollars (\$10.00) for any month, a quarterly return in lieu of the monthly return may be made on or before the fifteenth day of the month next succeeding the end of the quarter for which the tax is due.

Quarterly returns of small taxpayers.

SEC. 410. *Annual returns.*

When the total tax for which any person is liable under this act does not exceed the sum of ten dollars (\$10.00) in any quarter year, such person shall not be required to make either monthly or quarterly return, but an annual return, and remittance shall be required under rules and regulations to be prescribed by the Commissioner, such annual return and remittance to be made on or before the thirtieth day of the month next succeeding the end of the tax year for which the tax is due.

Annual returns of still smaller taxpayers.

SEC. 411. The monthly, quarterly, and annual returns required under this act shall be made upon forms to be prescribed by the Commissioner.

Forms for making returns.

SEC. 412. The Commissioner for good cause may extend the time for making any return required under the provisions of this act, and may grant such additional time within which to make such return as the Commissioner may deem proper, but the time for filing any such return shall not be extended beyond the fifteenth day of the month next succeeding the regular due date of such return.

Extension of time for making returns.

SEC. 413. *Annual returns.*

On or before thirty days after the end of the tax year each person liable for the payment of the privilege tax under this article shall make a return showing gross proceeds of sales or gross income of business and compute the amount of tax chargeable against such person in accordance with the provisions of this act, and deduct the amount of monthly or quarterly payments (as hereinbefore provided), if any, and transmit with his report a remittance in the form required by this act covering residue of the tax chargeable against such per-

Annual report to Commissioner showing gross sales.

Computation of tax due and deduction of periodical payments.

Return verified.

son to the Commissioner; such return shall be verified by the oath of the taxpayer if made by an individual, or by the oath of the president, vice-president, secretary or treasurer of a corporation if made on behalf of a corporation. If made on behalf of a partnership, firm, association, trust, estate, or any other group or combination acting as a unit, any individual delegated by such firm, partnership, association, trust, estate, or any other group or combination acting as a unit shall make the oath on behalf of the taxpayer. If for any reason it is not practicable for the individual taxpayer to make the oath, the same may be made by any duly authorized agent. The Commissioner for good cause shown may extend the time for making the annual return on the application of any taxpayer and may grant such reasonable additional time within which to make the same as may be deemed advisable.

Extension of time for making reports.

SEC. 414. *Commissioner to correct error.*

Correction of errors.

As soon as practicable after the return is filed the Commissioner shall examine it; if it then appears that the correct amount of tax is greater or less than that shown in the return, the tax shall be recomputed. If the amount already paid exceeds that which should have been paid on the basis of the tax so recomputed, the excess so paid shall be credited against the subsequent payment; and if the payment already paid exceeds the correct amount of the tax, the excess shall be credited or refunded to the taxpayer in accordance with the provisions of this act.

Credits for next period or refunds on excess paid.

Payment of amounts due and not paid.

If the amount already paid is less than the amount which should have been paid, the difference to the extent not covered by any credits under this act, together with interest thereon at the rate of one-half of one per centum per month from the time the tax was due, shall be paid upon notice and demand by the Commissioner.

Interest added.

If failure to pay be intentional, damages of 10% and interest added.

If any part of the deficiency is due to negligence or intentional disregard to authorized rules and regulations, with knowledge thereof, but without intent to defraud, there shall be added as damages ten per centum of the total amount of the deficiency in the tax, and interest in such a case shall be collected at the rate of one per centum per month of the amount of such deficiency in the tax from the time it was due, which interest and damages shall become due and payable upon notice and demand by the Commissioner.

Fraudulent attempt to evade tax doubles amount due and interest.

If any part of the deficiency is due to fraud with intent to evade the tax, then there shall be added as damages not more than one hundred per centum of the total amount of the deficiency in the tax, and in such case the whole amount of tax unpaid, including charges so added, shall become due and pay-

able upon notice and demand by the Commissioner, and an additional one per centum per month on the tax shall be added from the date such tax was due until paid.

SEC. 415. *Taxpayer must keep records; failure to make returns; duty and power of Commissioner.*

It shall be the duty of every person engaging or continuing in this State, in any business for which a privilege tax is imposed by this act to keep and preserve suitable records of the gross income, gross receipts and/or gross receipts of sales of such business, and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this act. And it shall be the duty of every such person to keep and preserve, for a period of two years, all invoices of goods and merchandise purchased for resale, and all such books, invoices, and other records shall be open for examination at any time by the Commissioner or his duly authorized agent.

If no return is made by any taxpayer required to make returns as provided herein, the Commissioner shall give written notice by registered mail to such taxpayer to make such returns within thirty days from the date of such notice, and if such taxpayer shall fail or refuse to make such returns as he may be required to make in such notice, then such returns shall be made by the Commissioner from the best information available, and such returns shall be prima facie correct for the purposes of this act, and the amount of tax shown due thereby shall be a lien against all the property of the taxpayer until discharged by payment, and if payment be not made within thirty days after demand therefor by the Commissioner, there shall be added not more than one hundred per centum as damages, together with interest at the rate of one per centum per month on the tax from the time such tax was due. If such tax be paid within thirty days after notice by the Commissioner, then there shall be added ten per centum as damages, and interest at the rate of one per centum from the time such tax was due until paid.

SEC. 416. *Tax shall be lien.*

The tax imposed by this act shall be a lien upon the property of any person subject to the provisions hereof who shall sell out his business or stock of goods, or shall quit business, and such person shall be required to make out the return provided for under Sections 407, 409, and 410 within thirty days after the date he sold out his business or stock of goods, or quit business, and his successor in business shall be required to withhold sufficient of the purchase money to cover the amount of said taxes due and unpaid until such time as

Suitable records must be kept by taxpayer.

Contents.

Accounts preserved for two years.

Notice to delinquents to file returns.

Assessment by Commissioner.

Lien on property of taxpayer.

Penalties.

Tax declared lien on all property of taxpayer.

Returns to be made out upon sale of business.

Withholding part of purchase price to cover tax due.

the former owner shall produce a receipt from the Commissioner showing that the taxes have been paid, or a certificate that no taxes are due. If the purchaser of a business or stock of goods shall fail to withhold purchase money as above provided, and the taxes shall be due and unpaid after the thirty-day period allowed, he shall be personally liable for the payment of the taxes accrued and unpaid on account of the operation of the business by the former owner.

Liability of purchaser.

SEC. 417. *Aggrieved person may file petition.*

Petition for hearing and correction of tax assessed.

If any person having made the return and paid the tax as provided by this act feels aggrieved by the assessment made upon him for any year by the Commissioner, he may apply to the Commissioner by petition, in writing, within thirty days after the notice is mailed to him, for a hearing and a correction of the amount of the tax so assessed upon him by the Commissioner, in which petition he shall set forth the reasons why such hearings should be granted and the amount in which such tax should be reduced. The Commissioner shall promptly consider such petition, and may grant such hearing or deny the same. If denied, the petitioner shall be forthwith notified thereof; if granted, the Commissioner shall notify the petitioner of the time and place fixed for such hearing. After such hearing, the Commissioner may make such order in the matter as may appear to him just and lawful, and shall furnish a copy of such order to the petitioner. Any person improperly charged with any tax and required to pay the same may recover the amount paid, together with interest, in any proper action or suit against the Commissioner, and the Superior Court of the county in which the taxpayer resides or is located shall have original jurisdiction of any action to recover any tax improperly collected. In any suit to recover taxes paid or to collect taxes the court shall adjudge costs to such extent and in such manner as may be deemed equitable.

Contents.

Recovery of tax improperly paid by court action.

Appeal to Supreme Court.

Refunds.

Either party to such suit shall have the right to appeal to the Supreme Court of North Carolina as now provided by law. In the event a final judgment is rendered in favor of the taxpayer in a suit to recover illegal taxes, then it shall be the duty of the State Auditor, upon receipt of a certified copy of such final judgment, to issue a warrant directed to the State Treasurer in favor of such taxpayer to pay such judgment, interest, and costs. It shall be the duty of the State Treasurer to honor such warrant and pay such judgment out of any funds in the State Treasury.

No injunction shall be awarded by any court or judge to restrain the collection of the taxes imposed by this act, or to restrain the enforcement of this act.

No injunction
against collection
of taxes allowed.

SEC. 418. *Warrant for collection of tax; tax shall constitute debt due State.*

If any tax imposed or any portion of such tax be not paid within sixty days after the same becomes due, the Commissioner shall proceed to enforce the payment of such tax in the manner provided by Section 473 of this act.

Enforcement of
payment.

SEC. 419. *Annual return, when to be made.*

The assessment of taxes herein made and the returns required therefor shall be for the year ending on the 31st day of December, and shall be first made for the last half of the calendar year 1933: *Provided, however*, that if the taxpayer in transacting his business keeps the books reflecting the same on a basis other than such fiscal year, he may, with the assent of the Commissioner, make his annual returns and pay taxes for the year covering his accounting period, as shown by the method of keeping the books of his business.

Tax year.

Change to
accounting year.

SEC. 420. *Additional tax.*

The tax imposed by this act shall be in addition to all other licenses and taxes levied by law as a condition precedent to engaging in any business taxable hereunder, except as in this act otherwise specifically provided. But no county, municipality, or district shall be authorized to levy any tax by virtue of the provisions of this article.

Tax herein im-
posed additional
to other license
taxes.

No tax by
subdivisions.

Remittances, how made. All remittances of taxes imposed by this act shall be made to the Commissioner by bank draft, check, cashier's check, money order, or money, who shall issue his receipts therefor to the taxpayers, when requested, and shall deposit daily all moneys received to the credit of the State Treasurer as required by law for other taxes: *Provided*, no payment other than cash shall be final discharge of liability for the tax herein assessed and levied unless and until it has been paid in cash to the Commissioner.

Remittances
made to
Commissioner.

The Commissioner shall keep full and accurate records of all moneys received by him, and how disbursed; and shall preserve all returns filed with him under this article for a period of three years.

Records to be
kept by
Commissioner.

Returns preserved
for 3 years.

SEC. 421. *Letters in report not to be divulged.*

Unless in accordance with the judicial order or as herein provided, the State Department of Revenue, its agents, clerks or stenographers, shall not divulge the gross income, gross proceeds of sales, or the amount of tax paid by any person

Reports and taxes
paid made secret.

as shown by the reports filed under the provisions of this act, except to members and employees of the State Department of Revenue, and the Income Tax Department thereof, for the purpose of checking, comparing, and correcting returns, or to the Governor, or to the Attorney General, or any other legal representative of the State in any action in respect to the amount of tax due under the provisions of this act.

Dissolution of corporation delayed till tax paid.

(a). The Secretary of State shall withhold the issuance of any certificate of dissolution or withdrawal in the case of any corporation organized under the laws of this State, or organized under the laws of another state and admitted to do business in this State, until the receipt of a notice from the Commissioner to the effect that the tax levied under this act against any such corporation has been paid, if any such corporation is a taxpayer under the law, or until he shall be notified by the Commissioner that the applicant is not subject to pay a tax hereunder.

SEC. 422. *Unlawful to refuse to make returns; penalty.*

Refusal to make returns or false returns made unlawful.

It shall be unlawful for any person to fail or refuse to make the return provided to be made in this act, or to make any false or fraudulent return or false statement in any return, with intent to defraud the State or to evade the payment of the tax, or any part thereof, imposed by this act; or for any person to aid or abet another in any attempt to evade the payment of the tax, or any part thereof, imposed by this act; or for the president, vice-president, secretary, or treasurer of any company to make or permit to be made for any company or association any false return, or any false statement in any return required by this act, with the intent to evade the payment of any tax hereunder; or for any person to fail or refuse to permit the examination of any book, paper, account, record, or other data by the Commissioner, or his duly appointed agent, as required by this act; or to fail or refuse to permit the inspection or appraisal of any property by the Commissioner or his duly appointed agent, or to refuse to offer testimony or produce any record as required in this act. Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and on conviction thereof shall be fined not more than five hundred dollars (\$500.00) or imprisoned not exceeding six months, or punished by both such fine and imprisonment, at the discretion of the court within the limitations aforesaid. In addition to the foregoing penalties, any person who shall knowingly swear to or verify any false or fraudulent statement, with the intent aforesaid, shall be guilty of the offense of perjury, and, on conviction thereof, shall be punished in the manner provided by

Other acts made misdemeanors.

Punishment.

Perjury as to reports defined.

law. Any company for which a false return, or a return containing a false statement as aforesaid shall be made, shall be guilty of a misdemeanor, and may be punished by a fine of not more than one thousand dollars (\$1,000.00).

SEC. 423. *Commissioner to make regulations.*

The Commissioner shall from time to time promulgate such rules and regulations not inconsistent with this act for making returns and for the ascertainment, assessment, and collection of the tax imposed hereunder as he may deem necessary to enforce its provisions, and upon request shall furnish any taxpayer with a copy of such rules and regulations.

Rules and regulations of Commissioner.

SEC. 424. *Commissioner or agent may examine books, etc.*

The Commissioner, or his authorized agents, may examine any books, papers, record, or other data bearing upon the correctness of any return, or for the purpose of making a return where none has been made, as required by this article, and may require the attendance of any person and take his testimony with respect to any such matter, with power to administer oaths to such person or persons. If any person summoned as a witness shall fail to obey any summons to appear before the Commissioner or his authorized agent, or shall refuse to testify or answer any material question or to produce any book, record, paper, or other data when required to do so, such failure or refusal shall be reported to the Attorney General or the District Solicitor, who shall thereupon institute proceedings in the Superior Court of the county where such witness resides to compel obedience to any summons of the Commissioner, or his authorized agent. Officers who serve summonses or subpoenas, and witnesses attending, shall receive like compensation as officers and witnesses in the Superior Courts; to be paid from the proper appropriation for the administration of this act.

Examination of books and records by Commissioner or agents.

Judicial powers.

Compelling obedience to summons.

SEC. 425. *Excess payment; refund.*

If upon examination of any monthly or quarterly return made under this act it appears that an amount of tax has been paid in excess of that properly due, then the amount in excess shall be credited against any tax or installment thereof then due from the taxpayer, under any other subsequent monthly or quarterly return, and any balance of such excess at the end of the year and upon the filing of its annual return shall be immediately refunded to the taxpayer by certificate of overpayment issued by the Commissioner to the State Auditor, which shall be investigated and approved by the Attorney General, and the Auditor shall issue his war-

Refund of excess payments.

Certificate of overpayment.

rant on the Treasurer, which warrant shall be payable out of any funds appropriated for that purpose.

SEC. 426. *Prior rights or actions not affected by this act.*

Prior rights
unaffected as to
Revenue Act
of 1931.

Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due, under the Revenue Act of 1931, prior to the date on which this act becomes effective, whether such assessments, appeal, suit, claim or action shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the sections of the Revenue Act of 1931 amended or repealed by this act are expressly continued in full force, effect, and operation for the purpose of the assessment and collection of any taxes due under any such laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures, or claims for a failure to comply therewith.

Appropriation of
2% of collections
for administration
of Act.

SEC. 427. For the efficient administration of this article an appropriation is hereby made for the use of the Department of Revenue in addition to the appropriation in the appropriation bill of a sum equal to two per cent (2%) of the total revenue collections under this article to be expended under allotments made by the Budget Bureau of such part or the whole of such appropriation as may be found necessary for the administration of this article. The Budget Bureau may estimate the yield of revenue under this article and make advance apportionment based upon such estimate, and to provide for the necessary expense of providing materials, supplies, and other expenses needful to be incurred prior to the beginning of the next fiscal year, July 1, 1933, the Budget Bureau may make such advance allotment from such estimate of revenue yield as it may find proper for the convenient and efficient administration of this article.

Advancements
against collections.

ARTICLE VI

GENERAL ADMINISTRATION—PENALTIES

General
administration.

Penalties.

SEC. 450. *Failure of a person, public utility and/or public-service corporation to file report.*

Failure to file
report incurs
penalty of \$10
per day.

If any person, firm, or corporation required to file a report under any of the provisions of Schedule B and C of this act fails, refuses, or neglects to make such report as required herein within the time limited in said schedules for making such report, he or it shall pay a penalty of ten dollars (\$10.00) for each day's omission.

SEC. 451. *Charter cancelled for failure to report.*

If a corporation required by the provisions of this act to file any report or return or to pay any tax or fee, either as a public utility (not an agency of interstate commerce) or a corporation organized under the laws of this State, or as a foreign corporation doing business in this State for profit, or owning and using a part or all of its capital or plant in this State, fails or neglects to make any such report or return or to pay any such tax or fee for ninety days after the time prescribed in this act for making such report or return, or for paying such tax or fee, the Commissioner of Revenue shall certify such fact to the Secretary of State. The Secretary of State shall thereupon cancel the articles of incorporation of any such corporation which is organized under the laws of this State by appropriate entry upon the margin of the record thereof, or cancel the certificate of authority of any such foreign corporation to do business in this State by proper entry. Thereupon all the powers, privileges, and franchises conferred upon such corporation by such articles of incorporation or by such certificate of authority shall cease and determine. The Secretary of State shall immediately notify by registered mail such domestic or foreign corporation of the action taken by him.

Forfeiture of corporate charter for failure to make return or pay tax.

Duties of Secretary of State.

Notice to corporation.

SEC. 452. *Penalty for exercising corporate functions after cancellation of charter.*

Any person or persons who shall exercise or attempt to exercise any powers, privileges, or franchises under articles of incorporation or certificate of authority after the same are cancelled, as provided in any section of this act, shall pay a penalty of not less than one hundred dollars nor more than one thousand, to be recovered in an action to be brought by the Commissioner of Revenue in the Superior Court of Wake County.

Penalty for conduct of business after cancellation of charter.

SEC. 453. *Corporate rights restored.*

Any corporation whose articles of incorporation or certificate of authority to do business in this State have been cancelled by the Secretary of State, as provided in section four hundred and one of this act, or similar provisions of prior revenue acts, upon the filing, within ten years after such cancellation, with the Secretary of State, of a certificate from the Commissioner of Revenue that it has complied with all the requirements of this act and paid all State taxes, fees, or penalties due from it, and upon the payment to the Secretary of State of an additional penalty of ten dollars, shall be entitled to again exercise its rights, privileges, and franchises

Restoration of corporate rights upon compliance with Act.

Petition for.

Penalty of \$10 additional.

in this State; and the Secretary of State shall cancel the entry made by him under the provisions of section four hundred and one of this act or similar provisions of prior revenue acts, and shall issue his certificate entitling such corporation to exercise its rights, privileges, and franchises.

SEC. 454. *Officers, agents, and employees; misdemeanor failing to comply with tax law.*

Failure of officers, agents and employees to make reports, etc., made misdemeanor.

If any officer, agent, and/or employee of any person, firm, or corporation subject to the provisions of this act shall willfully fail, refuse, or neglect to make out, file, and/or deliver any reports or blanks, as required by such law, or to answer any questions therein propounded, or to knowingly and willfully give a false answer to any such question wherein the fact inquired of is within his knowledge, or upon proper demand to exhibit to such Commissioner of Revenue or any person duly authorized by such Commissioner any book, paper, account, record, memorandum of such person, firm, or corporation in his possession and/or under his control, he shall be guilty of a misdemeanor and fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) for each offense.

False statements.

SEC. 455. *Aiding and/or abetting officers, agents, or employees in violation of this act a misdemeanor.*

Aiding and abetting also made misdemeanor.

If any person, firm, or corporation shall aid, abet, direct, cause or procure any of his or its officers, agents, or employees to violate any of the provisions of this act he or it shall be guilty of a misdemeanor, and fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) for each offense.

SEC. 456. *Each day's failure a separate offense.*

Each day's failure separate offense.

Every day during which any person, firm, or corporation subject to the provisions of this act, or any officer, agent, or employee thereof, shall willfully fail, refuse, or neglect to observe and comply with any order, direction, or mandate of the Commissioner of Revenue, or to perform any duty enjoined by this act, shall constitute a separate and distinct offense.

SEC. 457. *Penalty for bad checks.*

Penalty of \$10 for giving bad checks.

When any taxpayer shall tender any uncertified check for payment of the tax due by him and such check shall have been returned to the office of the Commissioner of Revenue unpaid on account of insufficient funds of the drawer of said check in the bank upon which same is drawn, then and in that event an additional tax shall be imposed equal to ten

per cent of the tax due; and in no case shall the increase of said tax because of such failure be less than one dollar nor exceeding two hundred dollars (\$200.00), and the said additional tax shall not be waived or diminished by the Commissioner of Revenue. This section shall also apply to all taxes levied or assessed by the State.

Maximum and minimum.

SEC. 458. *Discretion of Commissioner over penalties.*

The Commissioner of Revenue shall have power, upon making a record of his reasons therefor, to reduce or waive any penalties provided for in this act, except the penalty provided in section four hundred and fifty-seven relating to unpaid checks.

Remission of penalties.

Exception.

REMEDIES

Remedies.

SEC. 470. *Tax a debt.*

Every tax imposed by this act, and all increases, interest, and penalties thereon, shall become, from the time it is due and payable, a debt from the person, firm, or corporation liable to pay the same to the State of North Carolina.

Tax declared debt.

SEC. 471. *Action for recovery of taxes.*

Action may be brought at any time by the Attorney General of the State, at the instance of the Commissioner of Revenue, in the name of the State, to recover the amount of any taxes, penalties, and interest due under this act.

Actions to recover taxes brought by Attorney-General.

SEC. 472. *Tax upon settlement of fiduciary's account.*

1. No final account of a fiduciary shall be allowed by the probate court unless such account shows, and the judge of said court finds, that all taxes imposed by the provisions of this act upon said fiduciary, which have become payable, have been paid, and that all taxes which may become due are secured by bond, deposit, or otherwise. The certificate of the Commissioner of Revenue and the receipt for the amount of tax herein certified shall be conclusive as to the payment of the tax, to the extent of said certificate.

No final settlement allowed a fiduciary till tax paid.

2. For the purpose of facilitating the settlement and distribution of estates held by fiduciaries, the Commissioner of Revenue, with the approval of the Attorney General, may, on behalf of the State, agree upon the amount of taxes at any time due or to become due from such fiduciaries under the provisions of this act, and the payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

Agreement as to amount of tax to facilitate settlement.

SEC. 473. *Warrant for the collection of taxes.*

Warrant of collection issued to sheriffs in delinquent cases.

Indexing by Clerks of Superior Court.

Declared lien.

Execution by sheriffs.

Fees for collections.

Return of sheriffs.

Provisions of section declared cumulative.

If any tax imposed by this act or any other tax levied by the State and payable to the Commissioner of Revenue, or any portion of such tax, or penalties duly assessed for the non-payment thereof, shall not be paid within thirty days after the same becomes due and has been assessed, the Commissioner of Revenue shall certify the same in duplicate and forward one copy thereof to the Clerk of the Superior Court of the county in which the delinquent taxpayer resides or has property, and additional copies for each county in which the Commissioner of Revenue has reason to believe the delinquent taxpayer has property located, which copy so forwarded to the Clerk of the Superior Court shall be immediately docketed by said clerk and indexed on the cross-index of judgments, and from the date of such docketing shall constitute a lien upon any real property which the delinquent taxpayer may own in said county, with the same force and effect as a judgment rendered by the Superior Court. The duplicate of said certificate shall be forwarded by the Commissioner of Revenue to the sheriff or sheriffs of such county or counties, and in the hands of such sheriff shall have all the force and effect of an execution issued to him by the Clerk of the Superior Court upon the judgment of the Superior Court duly docketed in said county. The said certificate shall state a return day of not less than thirty nor more than sixty days, and the sheriff receiving the same shall thereupon proceed with the collection of the sum therein set out in all respects and with like effect and in the same manner prescribed by law in respect to executions issued against property upon judgments of the Superior Court, and shall be entitled to the same fees for his services in executing the order as is allowed by law upon executions. The Sheriff shall make his return in duplicate, filing one copy with the Clerk of the Superior Court in said county and the other copy he shall forward to the Commissioner of Revenue, together with the money collected thereon, less his lawful expenses and fees.

The provisions of this section are intended to be cumulative and not in substitution for any other remedies now or hereafter provided by law for the collection of taxes. All of the rights and remedies provided for taxpayers in Section five hundred and ten of this act for the recovery of any tax improperly collected are hereby expressly reserved to such taxpayers, but the provisions therein provided for shall not hinder or delay the execution of the process in this section.

SEC. 474. *Taxes recoverable by action.*

Upon the failure of any corporation to pay the taxes, fees, and penalties prescribed by Schedules B and C of this act, the Commissioner of Revenue may certify same to the sheriff of the county in which such company may own property, for collection as provided in this act; and if collection is not made, such taxes or fees and penalties thereon may be recovered in an action in the name of the State, which may be brought in the Superior Court of Wake County, or in any county in which such corporation is doing business, or in any county in which such corporation owns property. The Attorney General, on request of the Commissioner of Revenue, shall institute such action in the Superior Court of Wake County, or of any such county as the Commissioner of Revenue may direct. In any such action it shall be sufficient to allege that the tax, fee, or penalty sought to be recovered stands charged on the delinquent duplicate of the Commissioner of Revenue, and that the same has been unpaid for the period of thirty days after having been placed thereon.

Actions brought
to recover taxes
due.

In Superior
Court of Wake
County or any
other county.

Duties of
Attorney-General.

Allegations.

SEC. 475. *Additional remedies.*

In addition to all other remedies for the collection of any taxes or fees due under the provisions of this act, the Attorney General shall, upon request of the Commissioner of Revenue, whenever any taxes, fees or penalties due under this act from any public utility (not an agency of interstate commerce) or corporation shall have remained unpaid for a period of ninety days, or whenever any corporation or public utility (not an agency of interstate commerce) has failed or neglected for ninety days to make or file any report or return required by this act, or to pay any penalty for failure to make or file such report or return, apply to the Superior Court of Wake County, or of any county in the State in which such public utility (not an agency of interstate commerce) or corporation is located or has an office or place of business, for an injunction to restrain such public utility (not an agency of interstate commerce) or corporation from the transaction of any business within the State until the payment of such taxes or fees and penalties thereon, or the making and filing of such report or return and payment of penalties for failure to make or file such report or return, and the cost of such application, which shall be fixed by the court. Such petition shall be in the name of the State; and if it is made to appear to the court, upon hearing, that such public utility (not an agency of interstate commerce) or corporation has failed or neglected, for ninety days, to pay such taxes, fees, or penalties thereon, or to make and file such reports, or to pay such

Injunction to
restrain carrying
on of business
till tax is paid or
reports filed.

Petition for.

penalties, for failure to make or file such reports or returns, such court shall grant and issue such injunction.

SEC. 476. *Failure of sheriff to execute order.*

Liability of
sheriffs failing to
perform duties.

If any sheriff of this State shall willfully fail, refuse, or neglect to execute any order directed to him by the Commissioner of Revenue and within the time provided in this act, the official bond of such sheriff shall be liable for the tax, penalty, interest, and cost due by the taxpayer.

SEC. 477. *Actions, when tried.*

Such actions take
precedence over
all other civil
causes.

All actions or processes brought in any of the Superior Courts of this State, under provisions of this act, shall have precedence over any other civil causes pending in such courts, and the courts shall always be deemed open for trial of any such action or proceeding brought therein.

General provisions.

GENERAL PROVISIONS

SEC. 490. *Taxes payable in national currency; for what period, and when a lien.*

Taxes payable in
national currency.

The taxes herein designated and levied shall be payable in the existing national currency. State, county, and municipal taxes levied for any and all purposes pursuant to this act shall be for the fiscal year in which they become due, except as otherwise provided, and the lien of such taxes shall attach to all real estate of the taxpayer within the State, which shall attach annually on the date that such taxes are due and payable, and shall continue until such taxes, with any interest, penalty, and costs which shall accrue thereon, shall be paid.

When due.

Lien on real
estate.

SEC. 491. *Municipalities not to levy income and inheritance tax.*

No income or
inheritance taxes
may be levied by
subdivisions.

No city, town, township, or county shall levy any tax on income or inheritance.

SEC. 492. *State taxes.*

Taxes levied
herein are for
State expense.

The taxes levied in this act are for the expenses of the State Government, the appropriations to its educational, charitable, and penal institutions, pensions for Confederate soldiers and widows, the interest on the debt of the State, for public schools, and other specific appropriations made by law, and shall be collected and paid into the general fund of the State Treasurer.

Unpaid school
taxes to be
collected.

The taxes levied under authority of Sec. 492 of Chapter 427 of the Public Laws of 1931, and remaining unpaid, shall be collected in the same manner as other county taxes

and accounted for in the same manner as other taxes under the Daily Deposit Act. The county treasurer or other officer receiving such taxes in each county shall remit to the Treasurer of the State on the first and fifteenth days of each month all taxes collected up to the time of such remittance under the levy therein provided for, and such remittance to the State Treasurer shall also include the proportion of all poll taxes collected required by the Constitution of the State to be used for educational purposes.

Remitting to
State Treasurer.

The tax levy therein provided for shall be subject to the same discounts and penalties as provided by law for other county taxes and there shall be allowed the same percentage for collecting such taxes as for other county taxes. The obligation to the State under the levy therein provided for shall run against all taxes that become delinquent; and with respect to any property that may be sold for taxes, any public officer receiving such delinquent taxes when and if such property may be redeemed or such tax obligations in any manner satisfied, shall remit such proportionate part of such tax levy to the State Treasurer within fifteen days after receipt of same. At the end of each fiscal year the county accountant shall furnish the State Treasurer a statement of the total amount of taxes levied in accordance with the provisions of this section that are uncollected at the end of the fiscal year.

Such taxes
subject to lawful
discounts and
penalties.

Remitting State's
part of delinquent
taxes.

Statement as to
uncollected school
taxes.

SEC. 493. *Tax exemption repealed.*

Whenever in any law or act of incorporation, granted either under the general law or by special act, there is any limitation or exemption of taxation, the same is hereby repealed, and all the property and effects of all such corporations, other than the bonds of this State and of the United States Government, shall be liable to taxation, except property belonging to the United States and to municipal corporations, and property held for the benefit of churches, religious societies, charitable, educational, literary, or benevolent institutions or orders, and also cemeteries: *Provided*, that no property whatever, held or used for investment, speculation, or rent, shall be exempt, other than bonds of this State and of the United States Government, unless said rent or the interest on or income from such investment shall be used exclusively for religious, charitable, educational, or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable, or benevolent institutions.

Conflicting
exemptions
repealed.

Lawful exemptions
enumerated.

SEC. 494. *Law applicable to foreign corporations.*

Foreign corporations subject to provisions of Act.

All foreign corporations, and the officers and agents thereof, doing business in this State, shall be subject to all the liabilities and restrictions that are or may be imposed upon corporations of like character, organized under the laws of this State, and shall have no other or greater powers.

SEC. 495. *Information must be furnished.*

Commissioner may require additional information.

Each company, firm, corporation, person, association, co-partnership, or public utility shall furnish the Commissioner of Revenue, in the form of returns prescribed by him, all information required by law and all other facts and information, in addition to the facts and information in this act specifically required to be given, which the Commissioner of Revenue may require to enable him to carry into effect the provisions of the laws which the said Commissioner is required to administer, and shall make specific answers to all questions submitted by the Commissioner of Revenue.

SEC. 496. *Returns required.*

Blanks sent by Commissioner to be properly filled out.

Any company, firm, corporation, person, association, co-partnership, or public utility receiving from the Commissioner of Revenue any blanks, requiring information, shall cause them to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question, it shall, in writing, give a good and sufficient reason for such failure.

Answers verified.

The answers to such questions shall be verified under oath by such persons, or by the president, secretary, superintendent, general manager, principal accounting officer, partner or agent, and returned to the Commissioner of Revenue at his office within the period fixed by the Commissioner of Revenue.

SEC. 497. *Personal liability of officers, trustees, or receivers.*

Personal liability of corporate officers allowing distribution of funds before payment of tax.

Any officer, trustee, or receiver of any corporation required to file report with the Commissioner of Revenue, having in his custody funds of the corporation, who allows said funds to be paid out or distributed to the stockholders of said corporation without having satisfied the State Board of Assessment or Commissioner of Revenue for any State taxes which are due or have accrued, shall be personally responsible for the payment of said tax, and in addition thereto shall be

subject to a penalty of not more than the amount of the tax, nor less than twenty-five per cent of such tax found to be due or accrued. Penalties added.

SEC. 498. *Blanks furnished by Commissioner of Revenue.*

The Commissioner of Revenue shall cause to be prepared suitable blanks for carrying out the purpose of the laws which he is required to administer, and, on application, furnish such blanks to each company, firm, corporation, person, association, co-partnership, or public utility subject thereto. Suitable blanks furnished by Commissioner.

SEC. 499. *Commissioner of Revenue to keep records.*

The Commissioner of Revenue shall keep books of account and records of collections of taxes as may be prescribed by the Director of the Budget; shall keep an assessment roll for the taxes levied, assessed, and collected under this act, showing in same the name of each taxpayer, the amount of tax assessed against each, when assessed, the increase or decrease in such assessment; the penalties imposed and collected, and the total tax paid; and shall make monthly reports to the Director of the Budget and to the Auditor and/or State Treasurer of all collections of taxes on such forms as prescribed by the Director of the Budget. Tax records to be kept by Commissioner.
Contents.
Monthly reports to Budget Bureau.

SEC. 500. *Publication of statistics.*

The Commissioner of Revenue shall prepare and publish annually statistics reasonably available, with respect to the operation of this act, including amounts collected, classifications of taxpayers, income and exemptions, and such other facts as are deemed pertinent and valuable. Annual publication of statistics.

SEC. 501. *Powers of Commissioner of Revenue.*

The Commissioner of Revenue, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the tax due by any taxpayer under this act, shall have power to examine or cause to be examined, by any agent or representative designated by him for that purpose, any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the taxpayer or of any other person having knowledge in the premises, and may take testimony and require proof material for his information, with power to administer oaths to such person or persons. Right of Commissioner to examine books and records of taxpayers.
Judicial powers.

SEC. 502. *Secrecy required of officials—penalty for violation.*

Tax matters not
to be divulged
except on court
order.

(a). Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Commissioner of Revenue, any deputy, agent, clerk, other officer, employee, or former officer or employee, to divulge and make known in any manner the amount of income, income tax, or other taxes, or any particulars set forth or disclosed in any report or return required under this act.

Publication of
statistics
unaffected.

Inspection by
State officials.

(b). Nothing in this section shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns, and the items thereof; the inspection of such reports or returns by the Governor, Attorney General, or their duly authorized representative; or the inspection by a legal representative of the State of the report or return of any taxpayer who shall bring an action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or penalty imposed by this act.

Reports and
returns preserved
for 3 years.

(c). Reports and returns shall be preserved for three years, and thereafter until the Commissioner of Revenue shall order the same to be destroyed.

Violation made
misdemeanor.

(d). Any person, officer, agent, clerk, employee or former officer or employee violating the provisions of this section shall be guilty of a misdemeanor, and fined not less than two hundred dollars (\$200.00) nor more than one thousand dollars (\$1,000.00), and/or imprisoned, in the discretion of the court; and if such offending person be an officer or employee of the State, he shall be dismissed from such office or employment, and shall not hold any public office or employment in this State for a period of five years thereafter.

Dismissal of
State's employees.

Inspection of
records permitted
Federal officials
and those of other
States.

(e). Notwithstanding the provisions of this section, the Commissioner of Revenue may permit the Commissioner of Internal Revenue of the United States, or the revenue officer of any state imposing any of the taxes imposed in this act, or the duly authorized representatives of either, to inspect the report or return of any taxpayer; or may furnish such officer or his authorized agent an abstract of the report or return of any taxpayer; or supply such officer with information concerning any item contained in any report or re-

turn, or disclosed by the report of any investigation of such report or return of any taxpayer. Such permission, however, shall be granted on such information furnished to such officer, or his duly authorized representative, only if the statutes of the United States or of such other state grants substantially similar privilege to the Commissioner of Revenue of this State or his duly authorized representative.

Reciprocity
required.

SEC. 503. *Deputies and clerks.*

The Commissioner of Revenue may appoint such deputies, clerks, and assistants under his direction as may be necessary to administer the laws relating to the assessment and collection of all taxes provided for in this act; may remove and discharge same at his discretion, and shall fix their compensation within the rules and regulations prescribed by law.

Clerks and
deputies of
Commissioner.

Removal.

Compensation.

SEC. 504. *Commissioner and deputies to administer oaths.*

The Commissioner of Revenue and such deputies as he may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person in respect to any return or report required by this act or under the rules and regulations of the Commissioner of Revenue, and shall have access to the books and records of any person, firm, corporation, county, or municipality in this State.

Commissioner and
deputies may
administer oaths.

Access to municipal
records.

SEC. 505. *Rules and regulations.*

The Commissioner of Revenue may, from time to time, make, prescribe, and publish such rules and regulations, not inconsistent with this act, as may be needful to enforce its provisions.

Rules and
regulations of
Commissioner.

SEC. 506. *Time for filing reports extended.*

The Commissioner of Revenue, when he deems the same necessary or advisable, may extend to any person, firm, or corporation or public utility a further specified time within which to file any report required by law to be filed with the Commissioner of Revenue, in which event the attaching or taking effect of any penalty for failure to file such report or to pay any tax or fee shall be extended or postponed accordingly.

Power to extend
time for making
reports.

SEC. 507. *Construction of the act; population.*

Construction
of Act by
Commissioner.

Method of deter-
mining population
as basis for taxes.

Extension of
corporate limits.

It shall be the duty of the Commissioner of Revenue to construe all sections of this act imposing either license, inheritance, income, or other taxes. Such decisions by the Commissioner of Revenue shall be prima facie correct, and a protection to the officers and taxpayers affected thereby. Where the license tax is graduated in this act according to the population, the population shall be the number of inhabitants as determined by the last census of the United States Government: *Provided*, that if any city or town in this State has extended its limits since the last census period, and thereafter has taken a census of its population in these increased limits by an official enumeration either through the aid of the United States Government or otherwise, the population thus ascertained shall be that upon which the license tax is to be graduated.

SEC. 508. *When increases operative.*

Increase or
decrease in taxes
effective as of
June 1, 1933.

In all instances in which the taxes are increased or decreased under Schedules B and C of this act, and which shall become due between the ratification of this act and the first day of June, one thousand nine hundred and thirty-three, such increase or decrease shall become operative only from and after the thirty-first day of May, one thousand nine hundred and thirty-three.

SEC. 509. *Authority for imposition of tax.*

Act constitutes
authority for
imposition of taxes
herein imposed.

This act, after its ratification, shall constitute authority for the imposition of taxes upon the subjects herein revised, and all laws in conflict with it are hereby repealed, but such repeal shall not affect taxes listed or which ought or should have been listed, or which may have been due, or penalties or fines incurred from failure to make the proper reports, or to pay the taxes at the proper time under any of the schedules of existing law, but such taxes and penalties may be collected, and criminal offenses prosecuted, under such law existing at the time of the ratification of this act, notwithstanding this repeal.

SEC. 510. *Taxes to be paid.*

Paying tax under
protest; injunction
not allowed.

No court of this State shall entertain a suit of any kind brought for the purpose of preventing the collection of any tax imposed in this act. Whenever a person shall have a valid defense to the enforcement of the collection of a tax

assessed or charged against him or his property, such person shall pay such tax to the proper officer, and notify such officer in writing that he pays same under protest. Such payment shall be without prejudice to any defense or rights he may have in the premises, and he may, at any time within thirty days after such payment, demand the same in writing from the Commissioner of Revenue of the State, if a State tax, or if a county, city, or town tax, from the treasurer thereof, for the benefit or under the authority or by request of which the same was levied; and if the same shall not be refunded within ninety days thereafter, may sue such official for the amount so demanded; and if upon the trial it shall be determined that such tax or any part thereof was levied or assessed for an illegal or unauthorized purpose, or was for any reason invalid or excessive, judgment shall be rendered therefor, with interest, and the same shall be collected as in other cases. The amount of State taxes for which judgment shall be rendered in such action shall be refunded by the State.

Notice of protest.

Demand for refund.

Suit to recover.

Refund.

SEC. 511. *Unconstitutionality or invalidity.*

If any clause, sentence, paragraph, or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered. No caption of any section or set or sections shall in any way affect the interpretation of this act or any part thereof.

Constitutional parts of Act upheld.

Ratified this the 13th day of May. A. D. 1933.

S.B. 594

CHAPTER 446

AN ACT TO CLARIFY AND/OR AMEND THE APPROPRIATIONS ACT OF 1933, HOUSE BILL 125, AND TO AUTHORIZE CERTAIN TRANSFERS AND ALLOTMENTS UNDER CERTAIN APPROPRIATIONS UNDER CHAPTER 429 OF THE PUBLIC LAWS OF 1931.

The General Assembly of North Carolina do enact:

H.B. No. 125,
Public Laws 1933,
Appropriations
Act, amended,
inserting Utilities
Commissioner for
Corporation
Commission.

SECTION 1. That the appropriations made under title III-14, Corporation Commission, of section one of the appropriations act of 1933, House Bill 125, be made to the Corporation Commission and/or to the Utilities Commissioner, the latter office being created and established by Senate Bill 93, enacted, and ratified the 9th March, 1933, and the said appropriations act of 1933 is hereby so amended.

Same as to State
Highway and
Public Works
Commission.

SEC. 2. That the appropriations made under title XII, Highways, of section three of the appropriations act of 1933, House Bill 125, be made to Highway and Public Works Commission, created and established by Senate Bill 96, enacted, and ratified 22nd March, 1933, and that title XII-1, Highway Commission Administration, be changed to 1, Administration, and the said appropriations act of 1933 is hereby so amended.

Same as to
Attorney-General
in lieu of Legis-
lative Reference
Librarian.

SEC. 3. That the part of the appropriation to the Historical Commission under title IV-8, of section one of Chapter 429 of the Public Laws of 1931, necessary for the support of the Legislative Reference Library, not to exceed twelve hundred dollars (\$1,200), be transferred to the Attorney General under title III-5 of the same section and act, the Legislative Reference Librarian being transferred to the Department of the Attorney General from and after 1st April, 1933, under Senate Bill 111, enacted, and ratified 27th January, 1933.

Liquidation of
claim of Tabu-
lating Machine
Company.

SEC. 4. That the Director of the Budget is authorized to allot a sum of two hundred fifty-four dollars (\$254) out of the unallotted and unexpended appropriation of 1932-33 to the Department of Labor, Division of Standards and Inspection, under title IV-10-(3), of section one of Chapter 429 of the Public Laws of 1931, to liquidate a claim of the Tabulating Machine Company—the said claim being hereby validated.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

S.B. 715

CHAPTER 447

AN ACT TO AMEND HOUSE BILL NUMBER 125, BEING THE APPROPRIATION BILL FOR THE STATE'S DEPARTMENTS, BUREAUS, INSTITUTIONS, AND AGENCIES, AND FOR OTHER PURPOSES, ETC.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1 of House Bill 125, ratified on the 18th day of April, 1933, being the Appropriation Bill, for the State's Departments, Bureaus, Institutions, and Agencies, and for other purposes, etc., for the biennium of 1933-35, be, and the same is hereby amended by striking out the figures "\$200,000.00" in "Title VIII-I Contingency and Emergency," and inserting in lieu thereof the figures "\$350,000.00" for each of the fiscal years ending June 30, 1934, and June 30, 1935.

H. B. No. 125, Public Laws 1933, Appropriation Act, amended, as to Contingency and Emergency Fund.

Fund increased.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 361

CHAPTER 448

AN ACT TO AMEND CHAPTER 120 OF PUBLIC LAWS OF 1929 EXEMPTING SAWMILLS AND LOGGING OPERATORS WITH LESS THAN FIFTEEN EMPLOYEES FROM THE PROVISIONS OF THE WORKMEN'S COMPENSATION ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter one hundred twenty of Public Laws of one thousand nine hundred twenty-nine be and the same is hereby amended by striking out the period at the end of paragraph (a) and adding the following: "and sawmills and logging operators in which less than fifteen employees are regularly employed."

Ch. 120, Public Laws 1929, Workmen's Compensation Act, amended, exempting small sawmills and logging operators.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 905

CHAPTER 449

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS OF 1929, THE SAME BEING KNOWN AS "THE WORKMEN'S COMPENSATION ACT," RELATING TO SETTLEMENTS IN CASES INVOLVING THIRD PARTIES AND TO THE FILING OF CLAIMS.

The General Assembly of North Carolina do enact:

Ch. 120, Public Laws 1929, Workmen's Compensation Act, amended.

SECTION 1. That chapter one hundred and twenty, Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby amended as follows:

By striking out all of section eleven and substituting in lieu thereof the following:

Right of employee and employer to compromise claim.

"The rights and remedies herein granted to an employee where he and his employer have accepted the provisions of this act, respectively, to pay and accept compensation on account of personal injury or death by accident, shall exclude all other rights and remedies of such employee, his personal representative, parents, dependents or next of kin, as against his employer at common law, or otherwise, on account of such injury, loss of service, or death: *Provided, however,* that in any case where such employee, his personal representative, or other person may have a right to recover damages for such injury, loss of service, or death from any person other than the employer, compensation shall be paid in accordance with the provisions of this act: *Provided, further,* that after the Industrial Commission shall have issued an award, the employer may commence an action in his own name and/or in the name of the injured employee or his personal representative for damages on account of such injury or death, and any amount recovered by the employer shall be applied as follows: First to the payment of actual court costs, then to the payment of attorneys' fees when approved by the Industrial Commission; the remainder or so much thereof as is necessary shall be paid to the employer to reimburse him for any amount paid and/or to be paid by him under the award of the Industrial Commission; if there then remain any excess, the amount thereof shall be paid to the injured employee or other person entitled thereto. If, however, the employer does not commence such action within six months from the date of such injury or death, the employee, or his personal representative, shall thereafter have the right to bring the action in his own name, and the employer, and any amount recovered shall be paid in the same manner as if the employer had brought the action.

Acceptance excludes all other remedies.

Right of employer to sue third person causing injury.

Application of damages recovered.

Employee may sue on failure of employer to begin such action.

"The amount of compensation paid by the employer, or the amount of compensation to which the injured employee or his dependents are entitled, shall not be admissible as evidence in any action against a third party.

Compensation not admissible evidence.

"When any employer is insured against liability for compensation with any insurance carrier, and such insurance carrier shall have paid any compensation for which the employer is liable or shall have assumed the liability of the employer therefor, it shall be subrogated to all rights and duties of the employer, and may enforce any such rights in the name of the injured employee or his personal representative; but nothing herein shall be construed as conferring upon the insurance carrier any other or further rights than those existing in the employer at the time of the injury to or death of the employee, anything in the policy of insurance to the contrary notwithstanding.

Subrogation of insurance carrier to rights of employer.

No further rights conferred.

"In all cases where an employer and employee have accepted the Workmen's Compensation Act, any injury to a minor while employed contrary to the laws of this State shall be compensable under this act the same and to the same extent as if said minor were an adult."

Injury to minor employed contrary to law is compensable.

SEC. 2. Amend section twenty-four by inserting after the period following the figure twenty-four in line one thereof, the letter "a" in parenthesis as follows: "(a)," and adding a new paragraph to said section to read as follows:

Section 24, amended.

"(b). If any claim for compensation is hereafter made upon the theory that such claim or the injury upon which said claim is based is within the jurisdiction of the Industrial Commission under the provisions of this act, and if the Commission, or the Supreme Court on appeal, shall adjudge that such claim is not within the act, the claimant, or if he dies, his personal representative, shall have one year after the rendition of a final judgment in the case within which to commence an action at law."

In event of award by Commission without jurisdiction, employee may sue for damages within year.

SEC. 3. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1187

CHAPTER 450

AN ACT TO PROTECT THE CITIZENS OF NORTH CAROLINA IN THE USE AND ENJOYMENT OF CERTAIN PUBLIC WATERS IN CARTERET COUNTY.

Preamble: Game refuge set up by Department of Conservation and Development in Carteret County.

Whereas, it has been caused to appear that the State of North Carolina through gift or purchase has acquired, or is about to acquire, certain lands in Carteret County lying between Harbor Island and Portsmouth, known as "Beach Lands," of approximately ten miles in length and three-fourths mile width, and commonly known as "The Haynes-Lassiter Property"; and

Public about to be prohibited from hunting and fishing in waters adjacent thereto.

Whereas, it is the reputed and avowed purpose of the Department of Conservation and Development to use the said lands for and as a game refuge or sanctuary for wild fowl, and in the furtherance of that purpose has passed or is about to pass regulations not only restricting and prohibiting the public from the use of said lands, but restricting and prohibiting the public from the ordinary uses of the waters adjacent to said lands, and especially denying to the public the rights and privileges of hunting in the waters adjacent to the said lands; and

Just rights of public thus destroyed.

Whereas, the arbitrary exercise of such prerogative on the part of the said Department of Conservation and Development will and does deprive the citizens of the State of North Carolina of hunting and fishing rights and privileges heretofore enjoyed by them and their forefathers from time immemorial, and rights which ought to be respected, perpetuated, and made inviolate; and

Whereas, it is the sense of the General Assembly of North Carolina that it is not necessary to destroy and take away the rights and privileges of its citizens to and in the public waters aforesaid in order that there might be established and properly maintained said game preserve and refuge; *Now, therefore*,

The General Assembly of North Carolina do enact:

Department restrained from such restriction.

SECTION 1. The Department of Conservation and Development shall not restrict, nor attempt to restrict, the public generally in the use of the waters that are more than three hundred yards from the shore line of the lands described in the preamble to this act, and which lands are commonly known as "The Haynes-Lassiter Property," located in Carteret County.

SEC. 2. Any rule or regulation heretofore passed and promulgated by said Department of Conservation and Development inconsistent with the provisions of this act are hereby abrogated and declared of no effect: *Provided, however*, that nothing in this act shall be construed as denying to the said Department the right to pass and promulgate appropriate rules and regulations with respect to commercial fish and fisheries in and around the said waters.

Contrary rules
repealed.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1317

CHAPTER 451

AN ACT TO ESTABLISH BANKING FACILITIES FOR SMALL TOWNS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section forty-three of chapter four of the Public Laws of one thousand nine hundred and twenty-one, as amended, being Section 220 (r) of the Consolidated Statutes, be, and the same is hereby, amended by changing the period at the end of said section to a colon and by adding the following words:

Ch. 4, Public Laws
1921, and C. S.
220, amended.

“Provided, however, that any bank with a capital stock (including both common and preferred) of one million (\$1,000,000.00) dollars or more which qualifies for non-assessable stock under the provisions of House Bill three hundred and thirty-five, enacted by the nineteen hundred and thirty-three General Assembly, may without additional capital establish and operate such number of branches or agencies in the State of North Carolina as the Commissioner of Banks may in his discretion permit; but a bank operating branches under this proviso shall at all times maintain an unimpaired capital of at least one million (\$1,000,000.00) dollars”; *Provided further*, that the Commissioner of Banks shall not permit the establishment of additional branches, and/or agencies unless said bank maintains its capital stock and surplus in ratio of one to ten to its deposits.

Branch banks
authorized for
small communities.

Maintenance of
unimpaired
capital.

Restriction of
branches.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1474

CHAPTER 452

AN ACT SUPPLEMENTAL TO AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES, RATIFIED MARCH 13, 1933.

The General Assembly of North Carolina do enact:

H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended.

SECTION 1. That House Bill Number 158, being an act setting up and establishing the methods, processes, and proceedings by which a lien may be acquired on personal property and the same sold and the title thereon conveyed for the failure to pay the taxes, be amended as follows in section twelve: In line one thereof strike out the words "July first before" and insert in lieu the words "October first after."

Amend said section further in line three thereof between the words "receipts and notes" by striking out the word "on" and inserting in lieu thereof the word "or."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act be repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1518

CHAPTER 453

AN ACT TO AMEND CHAPTER ONE HUNDRED EIGHTEEN OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO THE ADMINISTRATION OF THE PUBLIC HEALTH LAW SO AS TO MAKE FURTHER PROVISIONS FOR THE CREATION AND MAINTENANCE OF SANITARY DISTRICTS, AND POLICING THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. Chapter one hundred eighteen, Consolidated Statutes of North Carolina, and Article six thereof, is hereby amended as follows: Add after Section seven thousand eighty-five, and before Chapter two, the following:

C. S. 7085,
amended.

Petition to State
Board of Health
to create sanitary
districts.

"Sec. 7085 (a). Upon petition of two-thirds of the freeholders in any territory outside of an incorporated town, made to the State Board of Health, in which petition, the

boundaries of a proposed sanitary district shall be set up, power is hereby given to the State Board of Health to create the same a sanitary district, and to appoint for the said sanitary district a committee of control and supervision, as hereinafter set out.

Control committee.

“Sec. 7085 (b). Upon application to the State Board of Health, the latter shall, at the expense of the petitioners, advertise in some newspaper of general circulation in the proposed territory, that said petition has been filed, the territory to which it applies, and the plan and purpose for the creation of the sanitary district; and shall advertise a hearing upon a fixed date before the State Board of Health or such investigators as it may appoint, and at such time and place as the State Board of Health may designate, at which time, the proponents of the measure and those opposed may be heard. At such time, if the State Board of Health shall deem it wise, there shall be appointed, upon the recommendation of the freeholders of the territory affected, not less than three, and not more than five commissioners, who shall have in the said district the powers and duties herein stated.

Publication of notice.

Contents.

Hearing on petition.

Commissioners named.

“Sec. 7085 (c). As soon as may be convenient after their appointment, the commissioners so named shall meet and organize by the election of a chairman and a secretary and treasurer, *provided, however*, that the secretary and treasurer may be one and the same person. The commission so organized shall have power to make rules and regulations for their meetings, to employ an agent for the purpose of collecting taxes as may be hereinafter provided, and for such other purposes as may be authorized under this act. They shall annually, on the first Monday in August of each year, levy upon the property in said district a sufficient amount of tax to carry on the purposes of the sanitary district, and particularly to pay for and maintain a system of waterworks and sewerage. The taxes shall be levied and imposed upon the assessed valuation of property made in said district for purposes of county taxation for the given year. Where the boundary lines of the proposed district cross real property which has been assessed as an entirety for county purposes, the Commission shall have the right to assess the property included in the boundaries in a ratio proportional to that of the land and property inside the boundaries to the whole property, and this may be done at such time and in such manner as they may deem advisable before the levy of the tax.

Organization of commissioners.

Rules and regulations.

Collection of taxes.

Levy of annual tax for district.

Prorating taxes on property lying within and without district.

Tax collector
for district.

"Sec. 7085 (d). The taxes so levied shall be collected according to the provisions of law for the collection of other taxes, and the Sanitary Commission may appoint one of its own number for the collection of the taxes, or may employ a tax collector upon salary or commissions, as may be deemed advisable. The property in the district subject to tax may be sold as in the case of other tax sales, and the rules and regulations of the general statutes pertaining to the subject shall apply.

Protection of
funds.

"Sec. 7085 (e). The Commission shall make such rules and regulations as may be proper for the protection of the funds so collected, and shall require suitable bonds to guarantee the same, and to secure their proper custody and application.

Bond.

Establishment of
water and sewerage
system.

"Sec. 7085 (f). The Sanitary Commission herein provided for shall have the power to contract for a water supply and sewerage facilities, and to pay for the same; and to collect and expend such sums as may be necessary for the purpose of maintenance of these facilities. They may make rules and regulations for the collection of reasonable rates for service, and enforce the same.

Rates.

Tax collector may
be designated as
police officer in
district.

"Sec. 7085 (g). In addition to the duties herein designated, the Sanitary Commission may require that the person designated as tax collector may also perform the duties of a civil officer within the territory, and police the same, and when the proper resolution shall assign to him such duties, he shall have all the powers, duties, and responsibility within said district ordinarily pertaining to policemen of incorporated towns, and may make arrests and serve criminal process within the territory, in the same manner, and under the same conditions as may be done by such policemen."

Powers.

Applicable to
Moore County
only.

SEC. 4½. *Provided*, that this act shall only apply to Moore County.

Conflicting laws
repealed.

SEC. 5. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 6. This act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1549

CHAPTER 454

AN ACT TO PROHIBIT THE SALE OF BEER OR OTHER ALCOHOLIC BEVERAGE WITHIN ONE AND ONE-HALF MILES OF THE QUAKER CHILDREN'S HOME IN MOORE COUNTY (APPLICABLE ALSO TO WINGATE JUNIOR COLLEGE IN UNION COUNTY).

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to sell or offer for sale or dispense any wine, beer or other beverages authorized to be sold under the Beverage Control Act of one thousand nine hundred and thirty-three, within a distance of one-half mile from the Quaker Children's Home in Moore County, or within one and a half miles of the Wingate Junior College in Union County.

Sale of beer and wines near Quaker Children's Home, Moore County, prohibited.

Or near Wingate Junior College, Union County.

SEC. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor and upon conviction fined not more than fifty dollars or imprisoned not more than thirty days.

Violation made misdemeanor.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1580

CHAPTER 455

AN ACT TO PROHIBIT THE SALE OF BEER OR OTHER ALCOHOLIC BEVERAGE IN STUMPY POINT VOTING PRECINCT, DARE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to sell or offer for sale or dispense any wine, beer or other beverage authorized to be sold under the Beverage Control Act of one thousand nine hundred thirty-three within the confines of Stumpy Point Voting Precinct, Dare County.

Sale of beer in Stumpy Point Voting Precinct, Dare County, prohibited.

SEC. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor and upon conviction shall be fined or imprisoned in the discretion of the court.

Violation made misdemeanor.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1582

CHAPTER 456

AN ACT TO AMEND CHAPTER ONE HUNDRED NINETY-SIX OF THE PUBLIC LAWS OF 1913 AND TO REPEAL CHAPTER EIGHTY-SEVEN OF THE PUBLIC LAWS OF 1913 RELATING TO TERMS OF COURT IN CHOWAN AND BEAUFORT COUNTIES.

The General Assembly of North Carolina do enact:

C. S. 1443, and Ch. 196, Public Laws 1913, amended, as to terms of Chowan County Superior Court.

SECTION 1. That chapter 196 of the Public Laws of 1913 be and the same is hereby amended by striking out in line thirty-three under the head "Chowan County" the words "thirteenth Monday after the first Monday in September" and inserting in lieu thereof the words "fifteenth Monday after the first Monday in September."

Ch. 87, Public Laws 1931, repealed, as to terms of Superior Court in Chowan and Beaufort Counties.

SEC. 2. That Chapter 87 of the Public Laws of 1931 be and the same is hereby repealed. It is the intention of this section that the status of the Courts in Chowan and Beaufort Counties shall revert to that as set out in Chapter 196 of the Public Laws of 1913 in so far as chapter 87 of the Public Laws of 1931 changes same.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1584

CHAPTER 457

AN ACT TO AMEND HOUSE BILL 158, RATIFIED MARCH 13TH, 1933, SAME BEING "AN ACT SETTING UP AND ESTABLISHING METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," SO AS TO EXEMPT FROM THE PROVISIONS THEREOF GRANVILLE COUNTY AND MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

H. B. No. 158, Public Laws 1933, Tax Foreclosure Act, amended, exempting Granville County and its municipalities.

SECTION 1. That none of the provisions of the Tax Foreclosure Act of one thousand nine hundred thirty-three, ratified March thirteenth, one thousand nine hundred thirty-three, and known as House Bill number one hundred fifty-eight, shall apply to Granville County nor to any municipality therein, and all laws and parts of laws in force on January first,

one thousand nine hundred thirty-three, which were repealed expressly or impliedly by said Act are hereby reënacted and made applicable to said Granville County and each municipality therein.

Re-enactment of older laws.

SEC. 2. That so far as the provisions of such laws in force on January first, one thousand nine hundred thirty-three, relate to taxes levied in the year one thousand nine hundred thirty-two, all actions and proceedings required by such provisions to be taken in the months of May, June and July in the year one thousand nine hundred thirty-three, may be taken at any time prior to January first, one thousand nine hundred thirty-four: *Provided*, that in addition to penalties already provided for by law, that all amounts of unpaid taxes for the year one thousand nine hundred thirty-two shall bear interest at the rate of six per cent (6%) from June first, one thousand nine hundred thirty-three, to the date when sales of lands for one thousand nine hundred thirty-two delinquent taxes are made.

Time for collecting 1932 taxes extended.

Penalties.

SEC. 3. That actions to foreclose certificates evidencing sales made in the year one thousand nine hundred thirty-one and prior years for taxes on real property located in said Granville County and in any municipality therein may be brought at any time not later than November first, one thousand nine hundred thirty-three.

Foreclosures of back taxes postponed.

SEC. 4. That actions to foreclose certificates evidencing sales made in the year one thousand nine hundred thirty-two and subsequent years for taxes on real property located in said Granville County and in any municipality therein may be brought at any time not earlier than sixteen (16) months and not later than twenty-four (24) months from the date of such sale.

Same as to 1932 and later taxes.

SEC. 5. That the Board of County Commissioners of Granville County and/or the governing body of any city or town in said county may, by appropriate resolution adopted not later than June fifth, one thousand nine hundred thirty-three, exclude from the provisions of this act the County of Granville or any city or town over which such Board or governing body has jurisdiction.

Governing boards may exclude County and municipalities from this Act.

SEC. 6. That all laws and parts of laws in conflict with this act shall be and are hereby repealed.

Conflicting laws repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1597

CHAPTER 458

AN ACT TO AMEND CHAPTER 273, PUBLIC LAWS 1929, RELATING TO THE JURISDICTION OF JUSTICES OF THE PEACE TO TRY CERTAIN CRIMINAL CASES INVOLVING WORTHLESS CHECKS, PLACING THE COUNTIES OF SWAIN, CLAY, GRAHAM, MACON, CHEROKEE, GREENE AND SCOTLAND UNDER THE PROVISIONS OF SAID ACT.

The General Assembly of North Carolina do enact:

Ch. 273, Public Laws 1929, amended, placing certain counties under law on small worthless checks.

SECTION 1. That section two of chapter two hundred and seventy-three of the Public Laws of one thousand nine hundred and twenty-nine be and the same is hereby amended by inserting between the word "County" and the word "and" in line nine of said section the words "Swain County, Clay County, Graham County, Macon County, Cherokee County, Greene County and Scotland County."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1599

CHAPTER 459

AN ACT TO AMEND SENATE BILL 180, NOW CHAPTER 181, PUBLIC LAWS 1933, ENTITLED "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RELATING TO COSTS IN TAX SALES IN JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

S. B. No. 180 (Ch. 181), Public Laws 1933, Tax Relief Act, amended, as to penalties and costs in Johnston County and its municipalities.

SECTION 1. That Senate Bill One hundred eighty, now Chapter One hundred eighty-one, Public Laws 1933, the same being entitled "An Act to Allow the Counties, Municipalities and other Governing Agencies to Refund Tax Sales Certificates," be, and the same is, hereby amended by inserting after the word "penalties" and before the comma in line twelve of section one of the printed Act, as ratified, the words "And Costs, including all items of such costs, that have not actually been paid by the county," and by inserting after the word "penalties" and before the comma in line seven of section nine in the printed copy of said act as ratified, "and costs, including all items of such costs, that have not actually been paid by the county."

SEC. 2. This Act shall apply only to Johnston County and municipalities therein.

SEC. 3. All laws and clauses of laws in conflict with this Act are hereby repealed. Conflicting laws repealed.

SEC. 4. This Act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1628

CHAPTER 460

AN ACT TO AMEND HOUSE BILL 158 AND HOUSE BILL 180 TO EXEMPT DARE COUNTY AND THE MUNICIPALITIES THEREIN FROM THE PROVISIONS OF SAID ACTS.

The General Assembly of North Carolina do enact:

SECTION 1. That none of the provisions contained in House Bill one hundred and fifty-eight, ratified March thirteenth, one thousand nine hundred and thirty-three, and none of the provisions of House (Senate) Bill one hundred eighty, ratified February thirteenth, one thousand nine hundred and thirty-three, be applicable to Dare County and the municipalities therein. H. B. No. 158 and S. B. No. 180, Public Laws 1933, Tax Relief and Foreclosure Acts, amended, exempting Dare County and its municipalities.

SEC. 2. That all laws and parts of laws in conflict with this act shall be and are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

S.B. 582

CHAPTER 461

AN ACT TO PERMIT THE DEPOSIT OF MONEYS OF THE STATE, COUNTY, CITY, TOWN, OR POLITICAL SUBDIVISION OF THE STATE, IN CERTAIN QUALIFIED BANKS, WITHOUT THE DEPOSIT BY SUCH BANKS OF DEPOSITORY BONDS OR SECURITY.

Whereas, it appears probable that the National Banking Laws may be amended so as to provide a guarantee for deposits in such National banks or State banks which may qualify for such protection under the National Banking Laws, *now therefore*, Preamble:
Deposits in banks to be made safe.

The General Assembly of North Carolina do enact:

Deposit of State or local unit funds in banks that have provided for safety of deposits without requiring depository bonds.

Approval by Council of State as to State funds.

Approval of Local Government Commission as to local unit funds.

Bonds for unguaranteed deposits.

Conflicting laws repealed.

SECTION 1. Where any bank or trust company, State or National, has come within the provisions of the National Banking Laws, providing guarantee or insurance on security, in full, for the deposits in such bank or trust company, and for payment thereof upon demand of the depositor, and when thereby such protection is afforded depositors of such bank or trust company, and where any such bank or trust company may be properly designated as a depository for the deposits of moneys of the State of North Carolina, or of any county, city, town, or other political subdivision of the State of North Carolina, it shall be permissible and lawful to deposit the moneys of the State, or of such county, city, town, or other political subdivision therein, without requiring of the said bank or trust company to furnish any additional security for the protection of such deposits, or the payment thereof upon demand, as now required by law: *Provided, however*, that the Council of State shall have previously passed upon the character and extent of the guarantee afforded by the United States Banking Laws, and shall have approved the same as satisfactory: *Provided further*, that the approval of such bank or trust company as a depository for moneys of the State of North Carolina must be given by the Council of State, and approval by the Local Government Commission must be secured for such bank or trust company to act as a depository for any county, city, town, or other political subdivision of the State: *Provided further*, that any action in regard to these matters shall be discretionary with the Council of State as far as this act applies to them, and with the Local Government Commission as far as this act applies to it.

SEC. 1½. Where the deposits are guaranteed or insured only in part, the bank or trust company receiving such deposits shall be required to deposit bonds or security only to the extent of the unguaranteed portion of said deposits.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

S.B. 684

CHAPTER 462

AN ACT TO AMEND HOUSE BILL NUMBER ONE HUNDRED AND FIFTY-EIGHT, BEING "AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," RATIFIED MARCH THE THIRTEENTH, ONE THOUSAND NINE HUNDRED AND THIRTY-THREE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section Twenty-six of House Bill number one hundred and fifty-eight, ratified March the thirteenth, one thousand nine hundred and thirty-three, be, and the same is hereby amended by adding immediately after the word "Forsyth" in line six of said section the words "Wayne, Stanly and Anson."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended,
exempting certain
counties.

H.B. 732

CHAPTER 463

AN ACT TO AUTHORIZE AND DIRECT THE STATE HIGHWAY COMMISSION, AS SOON AS PRACTICAL, TO PREPARE, CONDITION AND MAKE PASSABLE THE TURN PIKE ROAD CONNECTING THE SETTLEMENTS IN WASHINGTON COUNTY AND BEAUFORT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be the duty of the North Carolina Highway Commission and they are hereby directed, as soon as practical, and if possible during the year 1933, to repair, condition and make passable the road known as the Turn Pike Road leading from Highway No. 97 to the Beaufort County line, through Wenona, to the end that the Star Mail Route and School Trucks and other highway traffic may be able to use said road, and that the public may have a road-way for ingress and egress to and from the State Black Land Test Farm, which is located on said Turn Pike Road.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

State Highway
Commission
directed to con-
dition Turn Pike
Road in Beaufort
County.

Conflicting laws
repealed.

H.B. 748

CHAPTER 464

AN ACT TO AMEND THE TEXTBOOK COMMISSION
LAW FOR NORTH CAROLINA AND TO PROVIDE
FOR GREATER ECONOMY AND EFFICIENCY FOR
THE ADOPTION AND USE OF THE TEXTBOOKS IN
THE SCHOOLS OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

C. S. 5730,
amended.

Adoption of basal
elementary school
textbooks and
materials by
State Board
of Education.

SECTION 1. That Section five thousand seven hundred thirty of the Consolidated Statutes of North Carolina, volume three, be amended by striking out the first sentence of said section and substituting in lieu thereof the following: "The State Board of Education is hereby authorized to adopt, for the exclusive use in the public elementary schools of North Carolina, supported wholly or in part out of the public funds, textbooks and publications, including instructional materials, to meet the needs of such schools in each grade and on each subject matter in which instruction is required to be given by law."

C. S. 5733,
amended.

Basal and sup-
plementary books
to be adopted.

SEC. 2. That Section five thousand seven hundred thirty-three of the Consolidated Statutes of North Carolina, volume three, be amended so as to read as follows: "That all textbooks to be adopted by the State Board of Education shall be basal books or supplementary books necessary to complete the course of study."

C. S. 5734,
amended.

Basal books not
to be displaced by
supplementary.

SEC. 3. That Section five thousand seven hundred thirty-four of the Consolidated Statutes be amended so as to read as follows: "The State Board of Education is hereby authorized to select and adopt all supplementary books and instructional material necessary to complete the course of study for all schools. Such supplementary books shall neither displace nor be used to the exclusion of basal books."

C. S. 5738,
amended.

Outline course of
study prepared
by Textbook
Commission.

SEC. 4. That Section five thousand seven hundred thirty-eight of the Consolidated Statutes of North Carolina, volume three, be amended by striking out lines one to thirteen, through and down to and including the word "grade," and substituting therefor the following: "The Textbook Commission shall first prepare, subject to the approval of the Superintendent of Public Instruction, and publish at the expense of the State, an outline course of study setting forth what subjects shall be taught in each of the elementary grades. It shall give in outline the number of basal and supplementary books on each subject to be used in each grade in accordance with the law. All textbooks which are to be adopted by the State Board of Education shall be basal books or supplementary books.

Designation of
number of basal
and supplementary
books.

"After the outline course of study has been prepared and published, the Textbook Commission shall then prepare a multiple list of basal books to be submitted to the State Board of Education. The multiple list shall contain not less than four nor more than eight books or series of books on all subjects for each grade."

Preparation of multiple list by Commission.

SEC. 5. That Section five thousand seven hundred thirty-nine of the Consolidated Statutes of North Carolina, volume three, be amended by striking out in line seven of said section the words "the elementary" and substituting therefor the words "all public schools."

C. S. 5739, amended.

Adoption also for high schools.

SEC. 6. That the said Board of Education be and it is hereby authorized and empowered in its discretion to purchase and/or acquire a manuscript or manuscripts for school textbooks or supplementary books used or to be used in any or all grades of the public schools of North Carolina and to procure the printing and publishing of such books under contract through competitive bids or otherwise as it may in its discretion determine to be for the best interest of the public schools of the State; and if said Board of Education finds that by the acquisition of any such manuscript or manuscripts, and that by the making of any such contract for any such school books, either basal or supplementary, such books can be furnished to the public schools of the State at a price less than the same may be acquired from publishers, then it shall be the duty of said Board of Education to acquire such manuscripts and cause the same to be published and said books to be distributed in accordance with such rules and regulations and under such terms and conditions as it may deem advisable, having due regard to the standard of the school books so published, after taking into consideration the substance of such books and their adaptability for use in the schools of the State.

Acquisition of manuscripts for textbooks permitted.

Publication of manuscripts by contract.

In interest of economy.

SEC. 7. The State Board of Education is authorized and empowered to make and enter into all such contracts as may be necessary to provide for the proper distribution of textbooks either through a depository or depositories, or through the State Division of Purchase and Contract or other State agency, utilizing county boards of education or city boards of trustees, if found feasible, for local distribution, as to it may seem advisable; and is further authorized and empowered to make all needed rules, regulations, and contracts governing the disposition, sale, and return of school books as are not disposed of to the patrons of the schools, and to determine the nature of the contract or contracts to be entered into between the State Board of Education and the publisher or publishers, for the distribution of school textbooks adopted

Contracts for distribution of textbooks through depositories or a State agency.

Depository bond. by it or in use in any of the public schools of the State. It may also determine the nature and kind of bond, if necessary, to be given by any depository or other agency carrying out the terms of this act, to the end that school textbooks shall be delivered to the patrons of the schools at the lowest possible net cost.

Conflicting laws repealed.

SEC. 8. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

SEC. 9. That this act shall be in full force from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 994

CHAPTER 465

AN ACT TO AMEND SECTION 5168(d), VOLUME III, OF THE CONSOLIDATED STATUTES RELATIVE TO COUNTY BOARDS OF PENSIONS.

The General Assembly of North Carolina do enact:

C. S. 5168, amended.

SECTION 1. That section 5168(d), volume III, of the Consolidated Statutes be amended to read as follows:

Appointment of county boards of pensions.

"5168(d). *County Board.* The clerk of the Superior Court, together with three reputable ex-Confederate soldiers, or sons, or daughters, or grandsons, or granddaughters of ex-Confederate soldiers, to be appointed by the State Auditor, shall constitute a County Board of Pensions for their County."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1303

CHAPTER 466

AN ACT TO AMEND SECTION 5337 OF THE CONSOLIDATED STATUTES IN REGARD TO APPOINTING DRAINAGE COMMISSIONERS FOR DAVIDSON CREEK DRAINAGE DISTRICT IN IREDELL COUNTY.

The General Assembly of North Carolina do enact:

C. S. 5337, amended.

SECTION 1. That section five thousand three hundred and thirty-seven of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following:

"Any vacancy occurring in the office of drainage commissioner for Davidson Creek Drainage District in Iredell County shall be filled by the Clerk of the Superior Court of said County until the next election in said District as provided by law."

Vacancy appointments in office of drainage Commissioner for Davidson Creek Drainage District, Iredell County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1309 CHAPTER 467

AN ACT FOR THE PROTECTION OF BUYERS AND SELLERS OF LEAF TOBACCO.

Whereas, certain persons, with intent to cheat and defraud tobacco warehousemen and buyers of leaf tobacco have heretofore engaged in the following pernicious practices:

Preamble: Frauds committed on tobacco buyers.

1st. *Nesting tobacco*: That is, so arranging tobacco in the pile offered for sale that it is impossible for the buyer thereof to pull leaves from the bottom of such pile for the purpose of inspection;

Nesting tobacco.

Defined.

2nd. *Shingling tobacco*: That is, so arranging a pile of tobacco that a better quality of tobacco appears upon the outside and tobacco of inferior quality appears on the inside of such pile; and

Shingling tobacco.

Defined.

3rd. *Overhanging tobacco*: That is, so arranging a pile of tobacco that there are alternate bundles of good and sorry tobacco; and

Overhanging tobacco.

Defined.

Whereas, such practice has resulted to the serious detriment of the farmers and of the leaf tobacco industry, and ought to be prohibited; and

Whereas, the practice has arisen in the marketing of leaf tobacco to sell such tobacco in the names of persons other than the true owners, which practice is seriously prejudicing and damaging the sales of farmers' tobacco upon the warehouse floors; *Now, therefore*,

Dangers in such practices.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to sell or offer for sale, upon any leaf tobacco warehouse floor, any pile or piles of tobacco, which are nested, or shingled, or overhung, or either, within the meaning of this act.

Such practices made unlawful.

Sale under name other than that of true owner prohibited.

SEC. 2. That it shall be unlawful for any person, firm or corporation to sell or offer for sale or cause to be sold, or offered for sale, any leaf tobacco upon the floors of any leaf tobacco warehouse, in the name of any person, firm or corporation, other than that of the true owner or owners thereof, which true owner's name shall be registered upon the warehouse sales book in which it is being offered for sale.

Allowance for weight of baskets and trucks.

SEC. 3. That it shall be unlawful for any person, firm or corporation in weighing tobacco for sale to permit or allow the basket and truck upon which such tobacco is placed for the purpose of obtaining such weight to vary more than two pounds from the standard or uniform weight of such basket and truck.

Violation made misdemeanor.

SEC. 4. That any person, firm or corporation violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined not more than fifty dollars or imprisoned not more than thirty days.

Counties excepted.

SEC. 5. That the provisions of this act shall not apply to Alamance, Rockingham and Surry Counties, Person, Vance and Warren Counties.

Conflicting laws repealed.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1562

CHAPTER 468

AN ACT TO AMEND HOUSE BILL 158, SAME BEING "AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," RATIFIED MARCH 13, 1933.

The General Assembly of North Carolina do enact:

H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended,
exempting Cum-
berland County.

SECTION 1. That section twenty-six, House Bill one hundred fifty-eight, Public Laws of one thousand nine hundred thirty-three, ratified on March thirteenth, one thousand nine hundred thirty-three, be and the same is hereby amended by adding after the word "Forsyth" and before the word "and" in line six thereof the word "Cumberland."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1589

CHAPTER 469

AN ACT TO AMEND AN ACT RATIFIED JANUARY 27TH, 1933, ENTITLED "AN ACT TO EXPEDITE THE TRIAL OF CRIMINAL CASES AND TO DISPENSE WITH JURY TRIAL THEREIN."

The General Assembly of North Carolina do enact:

SECTION 1. That an act of the General Assembly ratified January twenty-seventh, one thousand nine hundred thirty-three, entitled "An act to expedite the trial of criminal cases and to dispense with jury trials therein," the same being designated in its passage as House Bill one hundred twenty-six, is hereby amended as follows: By striking out the words "to waive a trial by jury and," between the words "the defendant" and the words "to enter," in lines four and five of section one.

H. B. No. 126,
Public Laws 1933,
amended, as to
waiving jury trial
in criminal cases.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1616

CHAPTER 470

AN ACT TO AMEND HOUSE BILL 158, BEING "AN ACT SETTING UP AND ESTABLISHING METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," RATIFIED MARCH 13, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-six of House Bill one hundred fifty-eight, ratified March thirteenth, one thousand nine hundred thirty-three, be amended by adding after the word "case" in the last line of said section, the following: "*Provided*, this act shall not apply to Halifax County and/or the municipalities in said County."

H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended,
exempting Halifax
County and its
municipalities.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1617

CHAPTER 471

AN ACT TO AMEND SENATE BILL 180, BEING "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES, AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED MARCH 27, 1933.

The General Assembly of North Carolina do enact:

S. B. No. 180,
Public Laws 1933,
Tax Relief Act,
amended, exempt-
ing Halifax
County.

SECTION 1. That section fourteen of Senate Bill number one hundred and eighty, ratified March twenty-seventh, one thousand nine hundred and thirty-three, be amended by adding after the words "New Hanover" in the last line of said section the words "Halifax County."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1631

CHAPTER 472

AN ACT TO PROHIBIT THE BEVERAGES MENTIONED IN THE "BEVERAGE CONTROL ACT" OF 1933 FROM BEING SOLD WITHIN ONE MILE OF PELHAM M. E. CHURCH, SOUTH, IN CASWELL COUNTY.

The General Assembly of North Carolina do enact:

Sale of beer and
wines near
Pelham Methodist
Church, Caswell
County, prohibited.

SECTION 1. That it shall be unlawful for any person, firm, partnership, association, corporation, or other group or combination acting as a unit to sell, transfer, trade, exchange, or barter any beer, lager beer, ale, porter, wine, fruit juices, and other brewed or fermented beverages containing one-half of one per cent ($\frac{1}{2}$) of alcohol by volume but not more than three and two-tenths per cent (3.2%) of alcohol by weight as authorized by the laws of the United States within one mile of Pelham M. E. Church, South, located at Pelham, N. C., Caswell County.

SEC. 2. That any individual, firm, partnership, association, corporation, or other group or combination acting as a unit violating the provisions of this act shall be fined or imprisoned in the discretion of the Court.

Violation made
misdemeanor.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

S.B. 345

CHAPTER 473

AN ACT REGULATING THE PURCHASE AND CHARACTER OF THE FUEL FOR USE IN THE RURAL PUBLIC SCHOOLS OF NORTH CAROLINA.

Whereas, North Carolina expends annually from the public funds of the State large sums of money for fuel in heating the public school buildings of the State; and

Preamble: Cost
of fuel for
heating schools.

Whereas, there is throughout North Carolina in the immediate vicinity of many public school buildings in the State ample wood supply to furnish suitable fuel at reasonable cost for heating the public school buildings of the State; and

Available wood
supply.

Whereas, the use of wood as fuel for the public schools of North Carolina will afford a much-needed market for farm products and turn into the channels of the local trade a large sum of money annually: *Now, therefore*,

Needed market
for wood.

The General Assembly of North Carolina do enact:

SECTION 1. That the County Board of Education in each county and the Board of Trustees in each special chartered district in North Carolina shall carefully canvass the fuel requirements of each school in their respective county or chartered district and shall determine whether it would be possible, practical and economical to use wood wholly or partly as fuel for heating the school buildings. In making this determination the School Board or other governing bodies shall consider the cost of wood in comparison to the cost of coal or other fuels, the suitability of the equipment already installed and the need of establishing a local market for farm products. Each Board of Education or other governing bodies shall thus determine the amount, quality and size of wood that can be used as fuel in each school and shall receive bids, which shall be recorded in the minutes and compared with the cost of other fuels and when found to be economical the School Board shall contract for a supply of standard

County Boards of
Education to in-
vestigate benefits
of using wood
for fuel.

Considerations.

Receiving bids for
wood as fuel.

Contracting for
supply.

grade wood of prescribed length and size to be used as fuel in heating the school building, or buildings, for the ensuing year.

Right of rejecting bids.

SEC. 2. That the said school authorities shall have the right to reject any and all bids; and they shall further have the right, with a view of distributing the work of supplying fuel to as many persons as practicable, to let contracts with more than one bidder for the year's supply of fuel.

Coöperation of State authorities.

SEC. 3. That the State Board of Equalization and the State Division of Purchase and Contract shall coöperate with the said school authorities and promote the use of wood by advising with them relative to the proper form for contracts and the relative costs and heating value of the different fuels.

Mecklenburg County excepted.

SEC. 4. That this act shall not apply to Mecklenburg County.

Conflicting laws repealed.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective June 1, 1933.

SEC. 6. That this act shall be in full force and effect from and after June 1, 1933.

Ratified this the 13th day of May, A. D. 1933.

S.B. 512

CHAPTER 474

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS OF 1929, THE SAME BEING KNOWN AS THE WORKMEN'S COMPENSATION ACT.

The General Assembly of North Carolina do enact:

Ch. 120, Public Laws 1929, Workmen's Compensation Act, amended.

SECTION 1. At the end of Section 44 of Chapter 120, Public Laws of 1929, add a new paragraph as follows:

Reducing to judgment outstanding liability of insurance carriers withdrawing from State.

"Upon the withdrawal of any insurance carrier from doing business in the State that has any outstanding liability under the Workmen's Compensation Act, the Insurance Commissioner shall immediately notify the North Carolina Industrial Commission, and thereupon the said North Carolina Industrial Commission shall issue an award against said insurance carrier and commute the installments due the injured employee, or employees, and immediately have said award docketed in the Superior Court of the county in which the claimant resides, and the said North Carolina Industrial Commission shall then cause suit to be brought on said judgment in the State of the residence of any such insurance carrier, and the proceeds from said judgment after deducting the cost, if any, of the proceeding, shall be turned over to the injured employee, or employees, taking from such em-

Distribution of proceeds.

ployee, or employees, the proper receipt in satisfaction of his claim."

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1289

CHAPTER 475

AN ACT TO PROHIBIT THE MANUFACTURE OR SALE OF BEER OR WINE IN FRENCHES CREEK TOWNSHIP, BLADEN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to manufacture or sell beer or wine in Frenches Creek Township, Bladen County.

Sale of beer and wine prohibited in Frenches Creek Township, Bladen County.

SEC. 2. That any person violating any of the provisions of this act shall be guilty of a misdemeanor and shall be fined not more than fifty dollars or imprisoned not more than thirty days.

Violation made misdemeanor.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1341

CHAPTER 476

AN ACT TO PLACE THE NAMES OF CERTAIN CONFEDERATE SOLDIERS AND WIDOWS OF CONFEDERATE SOLDIERS ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. Sallie Shepherd of Alleghany County; Mrs. Virginia Baker, Mrs. Matilda J. Garvey, Mrs. Mary Sutherland, Mrs. Mollie Dixon, Mrs. M. S. Duvall, Mrs. Laura Fender, Lewis W. Absher, G. W. Griffin, Robert (Bob) Phipps of Ashe County; Mrs. Emma Horney of Avery County; Mrs. Rosa Gause Memory of Bladen County; Mrs. Sarah E. Ward, Mrs. Lillie Morse Williams of Brunswick County; Mary C. Spradlin of Buncombe County; Mrs. Jesse Long of Caswell County; Mrs. B. G. Womble of Chatham County; Mrs. Quince Whitaker of Cherokee County; Mrs. Zadie Brown, Mrs. Lizzie

Confederate soldiers and widows placed upon pension list.

Johnson of Clay County; Mrs. H. J. Hinson, Mrs. H. C. Moffitt, Mrs. Penny L. Thompson, Mrs. Amelia Lemmon of Columbus County; Mrs. Emma Green Murchison of Cumberland County; Mrs. Parthenia Southern of Forsyth County; Mrs. Lavenia Purnell, Mrs. Mary H. Green of Franklin County; Mrs. A. H. Campbell of Graham County; Mrs. Lucy May Walker of Granville County; Mrs. Helen Alston Allen of Halifax County; Mrs. Leola Forbes of Harnett County; T. C. Ledbetter of Henderson County; Mrs. Effie Stephenson of Johnston County; Mrs. Emily Hansen of Jackson County; Mrs. Lula S. Dail of Lenoir County; Mrs. Lush Conley, Mrs. Laura Parrish, Mrs. Jasie Patterson, James Deal (colored) of Macon County, Mrs. Annie Gregory of Macon County; Mrs. Etta Fleming of Madison County; Mrs. Mary Gragg of McDowell County; Mrs. John S. McManus of Mecklenburg County; Mrs. Margaret Vick, John R. McNeill, N. B. Cameron, Mrs. Margaret Ann Currie, Mrs. Flora Ann McFadyen of Moore County; Mrs. Lucy Howard of Nash County, Isaac Williams of Nash County; Mrs. Nannie Edwards of Person County; Mrs. Lizzie Griffin, Mrs. Lydia Morgan, Mrs. Macy Stocks, Mrs. Nannie Little, Mrs. Bettie Moore, Mrs. Talitha Cox of Pitt County; J. H. Fuls, Mrs. Plutina Snow of Surry County; Mrs. Mary Kinzey Orr, Mrs. Annie Rabb, T. B. Reid, A. L. Cantrell, T. H. Hampton, I. S. Fisher of Transylvania County; Mrs. Sallie Ennis of Wake County; Mrs. C. L. Cook, Mrs. Susie McLean, Mrs. Phroney Brown of Wilkes County, Mrs. Harriet Casey of Wilkes County; Mrs. Jesse R. Long, Mrs. Joanna Kirby of Wilson County; Mrs. Mary R. Spradlin and Mrs. Rachel Elizabeth Israel, widow of W. L. Israel, both of Buncombe County; Mrs. Malinda Little of Ashe County; W. P. Dove of Bladen County; C. R. Bradford, S. M. Bennett, James P. Hutchins, John Will Edwards, Marcus Young (colored), J. W. T. Quinn, Charles Byrd, Mrs. Margaret Byrd and Mrs. Lydia Bowman of Mitchell County; Mrs. Lucy Ann Dones of Wake County, be and are hereby placed on the pension roll of their respective counties: *Provided*, that the names of those placed upon the pension roll, either by virtue of this or any special act during the session of one thousand nine hundred and thirty-three, be referred to the State Board of Pensions, which will have full power to investigate and to remove from said pension roll anyone who in their judgment should be removed for any cause: *Provided further*, all pensions hereby allowed and provided for shall be payable only after investigation and report by the local county pension boards to the effect that each of said applicants is in fact an ex-Confederate Veteran or the

Investigation of
list by State
Board of Pensions.

By local pension
boards.

wife of such, and is entitled to a pension under the general pension laws of the State.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1614

CHAPTER 477

AN ACT TO REPEAL CERTAIN PROVISIONS OF SECTION 1681 OF THE CONSOLIDATED STATUTES, RELATING TO COMPENSATION FOR DAMAGES DONE BY DOGS IN DUPLIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and eighty-one of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following:

C. S. 1681,
amended, as to
compensation for
damages done by
dogs in Duplin
County.

“*Provided*, that all that portion of this section, after the word ‘collected’ in line three, shall not apply to the county of Duplin.”

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1651

CHAPTER 478

AN ACT RELATING TO TERMS OF SUPERIOR COURT OF YANCEY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the regular October Term of the Superior Court of Yancey County shall be for trial of civil cases only, and the January Term shall be a mixed term for civil and criminal cases.

C. S. 1443,
amended, as to
terms of Yancey
County Superior
Court.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall be in force and effect from first day of March, one thousand nine hundred thirty-four.

Effective
March 1, 1934.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1663

CHAPTER 479

AN ACT SUPPLEMENTAL TO AN ACT RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES, BEING SENATE BILL 313, RATIFIED MARCH 20, 1933, AS AMENDED.

The General Assembly of North Carolina do enact:

S. B. No. 313,
Public Laws 1933,
amended, as to
registering
Federal Crop
Liens, exempting
certain counties.

SECTION 1. Amend section one of Senate Bill 313, being an Act relating to the fees for registering federal crop liens and federal chattel mortgages, at the end thereof by adding: "*Provided that this Act shall not apply to Caswell, Hertford and Person Counties.*"

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 56

CHAPTER 480

AN ACT TO REPEAL SECTIONS 3401 AND 3402 OF ARTICLE 6, CHAPTER 66 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO FEES FOR SEIZURE OF STILLLS.

The General Assembly of North Carolina do enact:

C. S. 3401 and
3402, repealed, as
to still rewards.

Counties excepted.

SECTION 1. That sections three thousand four hundred and one and three thousand four hundred and two of Article six, Chapter sixty-six of the Consolidated Statutes of North Carolina, are hereby repealed. *Provided* the County Commissioners of Surry, Avery, Northampton, Greene, Alamance Counties shall pay the sum of (\$5.00) five dollars for the capture of each distillery captured in said counties; *provided* the Commissioners of Yadkin County may in their discretion pay not exceeding (\$5.00) five dollars; *provided* that the County Commissioners of Graham and Jackson Counties be allowed to pay, not to exceed, the sum of (\$5.00) five dollars for seizure of a distillery; *provided* that this act shall not apply to the Counties of Caswell, Chowan, and Wilson Counties.

Public-Local Laws
unaffected.

SEC. 1½. That this act shall not repeal any Public-Local Law.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 549

CHAPTER 481

AN ACT TO PROVIDE FOR INSTRUCTION IN THRIFT
AND SAVING IN THE PUBLIC SCHOOLS OF THE
STATE.*The General Assembly of North Carolina do enact:*

SECTION 1. Within 150 days from the approval of this Act the State Superintendent of Public Instruction shall provide in the public schools of the State for instruction in thrift and the principles, practice and advantage of saving.

Thrift instruction provided by Superintendent of Public Instruction in schools.

SEC. 2. In connection with the instruction so provided arrangements shall be made at each school for the receiving of students' savings deposits into the North Carolina State Thrift Society, subject to its rules and on the terms provided therein.

Arrangements for savings deposits of students.

SEC. 3. That the administration of the system in each school shall be in charge of one or more of the teachers in said school to be designated by the principal.

Administration by teachers.

SEC. 4. That the savings deposits shall be transmitted to the State Treasurer from time to time in accordance with rules to be established by the governing board of the North Carolina State Thrift Society and shall be held for the purposes declared in the charter of the said Society.

Savings forwarded to State Treasurer under rules of N. C. State Thrift Society.

SEC. 5. This Act shall be in effect from and after the date of its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 555

CHAPTER 482

AN ACT TO AMEND SECTION TWO THOUSAND FIVE
HUNDRED NINETY-ONE (2591) OF THE NORTH
CAROLINA CODE OF 1927, RELATING TO REOPEN-
ING JUDICIAL SALES UNDER EXECUTION.*The General Assembly of North Carolina do enact:*

SECTION 1. That Section two thousand five hundred ninety-one (2591) of the North Carolina Code of Nineteen Hundred Twenty-seven, be and the same is hereby amended by inserting in line seven of said section, after the word "will" the following: "or sale under execution duly issued."

C. S. 2591, amended, as to reopening bids at execution sales.

SEC. 2. That all laws and clauses of laws inconsistent herewith be and the same are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 575

CHAPTER 483

AN ACT TO PROMOTE ORDERLY LIQUIDATION OF
CLOSED AND INSOLVENT BANKS IN THE STATE
OF NORTH CAROLINA.*The General Assembly of North Carolina do enact:*

Commissioner
required to report
to Secretary of
State certain
matters relative
to liquidation of
closed banks.

Pay of auditors
and attorneys to
be reported.

Reports published
in counties of
closed banks.

Conflicting laws
repealed.

SECTION 1. That the Commissioner of Banks of the State of North Carolina shall on or before the first day of June, 1933, and on the first day of January and July of each year thereafter file with the Secretary of the State of North Carolina a report showing all banks under liquidation in the State of North Carolina, and the names of any and all auditors together with the amounts paid to them for auditing each of said banks, and the names of any and all attorneys employed in connection with the liquidation of said banks together with the amount paid or contracted to be paid to each of said attorneys. If any attorney has been employed on a fee contingent upon recovery said report must state in substance the contract.

SEC. 2. Within five days from the receipt of said report the Secretary of the State of North Carolina shall cause same to be published one time in some newspaper published in each County in which a bank or banks are under liquidation, if there be a newspaper published in said County. If not, the Secretary of the State of North Carolina shall cause a copy of said report to be posted at the courthouse door in said county.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 625

CHAPTER 484

AN ACT TO REPEAL CHAPTER THREE HUNDRED
AND TWENTY-TWO OF THE PUBLIC LAWS OF ONE
THOUSAND NINE HUNDRED AND THIRTY-ONE SO
AS TO RESTRICT MOTOR VEHICLE TRAINS TO A
COMBINATION OF NOT MORE THAN TWO VE-
HICLES.*The General Assembly of North Carolina do enact:*

Ch. 322, Public
Laws 1931,
repealed, restrict-
ing motor vehicle
trains to two
vehicles.

SECTION 1. That Chapter three hundred and twenty-two of the Public Laws of one thousand nine hundred and thirty-one, entitled "An Act to Correct a Clerical Error in the Enrollment of House Bill Two Hundred and Forty-seven As

Amended," be and the same is hereby repealed, and the original language of sub-section (a) of section forty-one of Chapter two hundred and thirty-five of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby restored.

Restoration of
former Act.

SEC. 2. This act shall be in force from and after July first, one thousand nine hundred and thirty-three.

Effective
July 1, 1933.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1487

CHAPTER 485

AN ACT TO INCLUDE POLK COUNTY IN CERTAIN AGRICULTURAL TENANCY LAWS.

The General Assembly of North Carolina do enact:

SECTION 1. Amend Section two thousand three hundred sixty-six of the Consolidated Statutes by inserting the word "Polk" after the word "Pitt," and before the word "Randolph."

C. S. 2366,
amended, as to
agricultural
tenancy laws in
Polk County.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1640

CHAPTER 486

AN ACT TO PROVIDE FOR THE PAYMENT OF CERTAIN PARTS OF THE COSTS IN SETTLEMENT BY DELINQUENT TAXPAYERS IN COLUMBUS COUNTY, UNDER SENATE BILL 180, CHAPTER 181, PUBLIC LAWS 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases where foreclosure suits have been brought on tax sales certificates for the year nineteen hundred twenty-nine, or prior years, any delinquent taxpayer, in order to be entitled to the benefits of Senate Bill one hundred eighty, now chapter one hundred eighty-one, Public Laws nineteen hundred thirty-three, either with respect to the execution of notes for such taxes, or in obtaining a discount for the cash payment of taxes or notes executed therefor, shall, in addition to paying the principal of the taxes, or the installments on said notes, as in such act required, pay the sum of three dollars for costs accruing in all such cases, and, upon the execution of such notes or the payment of the

S. B. No. 180
(Ch. 181), Public
Laws 1933, Tax
Relief Act,
amended.

Costs added when
delinquent tax-
payers settle under
terms of said Act
in Columbus
County.

Limited to \$3.

Sum of \$3 paid
County Attorney
in each tax
foreclosure suit.

principal of such delinquent taxes, or the installments on such notes, as the case may be, and as provided in the act, and said additional sum of three dollars in full settlement of the costs in such foreclosure suit, shall be otherwise entitled to the benefits of said act, and the proceeds of the collection of all such costs shall be turned into the general fund of said county.

SEC. 2. That the Board of County Commissioners are hereby authorized, empowered and directed to pay to the county attorney, out of the general fund of the county, the sum of three dollars in full and complete settlement for his services and expenses in each tax foreclosure suit heretofore handled and conducted by him. It is expressly understood that upon the payment of the amount heretofore stated, that all other funds due the said county attorney for bringing foreclosure suits shall become null and void.

SEC. 3. This act shall apply to Columbus County only.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1649

CHAPTER 487

AN ACT TO AMEND HOUSE BILL 158, RATIFIED MARCH 13, 1933, AND KNOWN AS "THE TAX FORECLOSURE ACT OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE" AS THE SAME RELATES TO COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended as
to Columbus
County.

Notice before
issuing execution.

Filing and record-
ing of liens.

SECTION 1. That in Columbus County all notices required by section fifteen of House Bill one hundred and fifty-eight, ratified March thirteen, one thousand nine hundred and thirty-three, and known as "The Tax Foreclosure Act," to be sent out by the Clerks of the Superior Courts before issuing execution against the property of delinquent taxpayers shall be prepared and sent out by the County Accountant of said County instead of the Clerk of the Superior Court.

SEC. 2. That in Columbus County, the liens provided to be filed and the recording thereof and all other duties set forth in section nineteen of said House Bill one hundred and fifty-eight and required therein to be performed by the Clerk of the Superior Court shall be in charge of and performed by the County Accountant of said county instead of the Clerk

of the Court thereof; it being the intent and purpose of this section to impose upon the County Accountant of Columbus County instead of the Clerk of the Superior Court all the duties required in section nineteen of House Bill one hundred and fifty-eight to be performed by the Clerk of the Superior Court.

Intent of Act to shift to County Accountant duties of Clerk Superior Court in such matters.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1232

CHAPTER 488

AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the following named persons be and they are hereby appointed justices of the peace for their respective townships and counties in North Carolina for a term of six years, except when a different time is named herein, said terms to begin on the first day of April, one thousand nine hundred and thirty-three, or when their present terms expire: *Provided*, that they may qualify at any time within sixty days after the first day of April, one thousand nine hundred and thirty-three:

Biennial appointment of Justices of the Peace.

Terms of office.

Qualification.

Names by counties:

Alamance.

ALAMANCE COUNTY

Burlington Township—R. J. Thompson, Claude Cates, L. A. Lutterloh.

Faucette Township—A. O. Hoffman, R. A. Wilson.

Morton Township—W. A. Paschal, John W. Garrison, J. T. Bowles.

Boone Station Township—J. J. Lambeth, W. P. Ireland.

Albright Township—R. F. Holt.

Newlin Township—J. M. Foust, W. O. Hackney.

Graham Township—J. H. Moser, J. M. Buckner.

Patterson Township—D. H. Lasley, C. L. Moser.

Melville Township—C. S. Parnell.

ALEXANDER COUNTY

Alexander.

Wittenburg Township—M. A. Duncan, John W. Spencer.

Sharpe's Township—E. L. Alexander, D. S. Ball, Marvin Watt, Neal Milsaps.

Etendale Township—S. W. Teague.

Alleghany.

ALLEGHANY COUNTY

Gap Civil Township—C. W. Edwards, F. N. Roup, G. N. Nichols.

Glade Creek Township—R. L. Hendrix, A. L. Coomes, F. M. Harris, J. M. Truitt.

Cherry Lane Township—A. V. Millsaps, Bruce Waggoner.

Piney Creek Township—C. L. Hash, W. F. Parsons.

Prather's Creek Township—W. H. Weaver, J. K. Taylor, H. D. Estep, C. G. Mitchell.

Cranberry Township—W. F. Doughton, Eli Long.

Whitehead Township—D. C. Whitehead.

Anson.

ANSON COUNTY

Wadesboro Township—G. D. Davidson, J. E. Gray, B. H. Crowder, C. L. Gamble (for a term of four years).

Lilesville Township—T. R. Liles, M. C. Maness, J. G. Williams (for a term of four years).

Morven Township—John P. Boyd, Mrs. Susan E. Braswell, B. H. Chapman (for a term of four years).

Gulledge Township—E. G. Jones, G. K. Little, J. T. Webb, J. P. Ratliff (for a term of four years).

White Store Township—J. W. Jones, J. T. Leonard, E. E. McRae (for a term of four years).

Lanesboro Township—J. C. Goodman, C. B. Ledbetter, May D. Redfern, H. M. Baucum, M. W. Lee, E. F. Griffin (for a term of four years).

Burnsville Township—G. H. Parker, R. H. Thomas (for a term of four years).

Ansonville Township—F. A. Osborne, A. E. Hendley, M. T. Ballard, J. A. Kendall (for a term of four years).

Ashe.

ASHE COUNTY

Clifton Township—W. H. Jones, W. M. Roten, B. Hartsog, J. E. Dougherty, S. W. James.

Chestnut Hill Township—W. H. McMillan, H. L. Goodman, R. G. Phillips.

Creston Township—J. M. Burkett.

Elk Township—C. L. Duncan.

Grassy Creek Township—W. P. Colvard, I. R. Young.

Hurricane Township—Fred D. Blevins, Gilliam Weaver, Jonathan Perry.

Horse Creek Township—E. W. Stansberry, A. M. Ham.

Jefferson Township—A. G. Witherspoon, W. C. Smith, Geo. F. Bare.

North Fork Township—W. R. Osborne.

Obids Township—L. V. Miller, R. A. Johnson, M. G. Marsh, D. C. Miller, Nelson Severt, G. O. Burgess.

- Old Fields Township*—J. W. Duncan, T. P. Scott.
Peak Creek Township—W. B. Scarborough, W. L. Miller,
 Loyd S. Richardson, B. F. Colvard, M. V. Hoppers.
Pine Swamp Township—C. M. Yates, Paul Trivett, J. F.
 Hartsog, A. H. Church, W. H. Owens, J. A. Moretz, D. V.
 Waugh, Ham Church.
Piney Creek Township—R. T. May, A. A. Perry.
Walnut Hill Township—R. L. Reeves, L. W. Baker.
Pond Mountain Township—B. F. Kilby.
West Jefferson Township—W. P. Dollar, H. C. Tucker, A.
 F. Rose.
Helton Township—A. D. Testerman.
Laurel Township—Bruce Graybeal.
 (All for a term of two years).

AVERY COUNTY

Avery.

- Cranberry Township*—W. C. Phillips, John Greer, R. Z.
 Burleson, Wilburn Pyatte (four years).
Roaring Creek Township—W. Isaac Cooper, E. E. McKin-
 ney, Robert J. Burleson (4 years), D. E. Pittman (4 years),
 Thomas Green (4 years).
Altamont Township—Walter Wiseman, Miss Cozie Taylor,
 Carl Arrowood (4 years), P. L. Johnson (4 years).
Beech Mountain Township—Vance Cook, Roy McQuire, Carl
 B. Edminstein (4 years), George M. Harmon (4 years).
Linville Township—L. W. Sudderth, C. J. Keller, Ivey
 Johnson (4 years), Glenn Daniels, J. L. Hartley.
Toe River Township—Mrs. Arizona Hughes, Carl Wiseman,
 R. L. Cross, D. Buchanon (4 years).
Wilson's Creek Township—Keever Dellinger, L. B. Crump,
 Adore Coffey (4 years).
Banner Elk Township—Frank Perry (4 years).

BEAUFORT COUNTY

Beaufort.

- Bath Township*—L. L. Tankard.
Pantego Township—L. W. Paul.
Chocowinity Township—R. L. Barr, L. O. Cratch.
Rhields Township—Hugh West, W. C. Thompson.
 (All for a period of two years).
Washington Township—Clifford E. Smith (for a term of
 4 years).

BERTIE COUNTY

Bertie.

- Colerain Township*—J. B. Mitchell, W. S. Tayloe.
Merry Hill Township—T. A. Smithwick, J. T. Keeter, C. S.
 Miller.
Mitchells Township—Lacy M. Early.
Roxobel Township—Wiley J. Parker, W. L. Rawls.

Snakebite Township—C. W. Spruill, Walter Hughes.
Whites Township—W. R. Lawrence.
Windsor Township—A. F. Castelloe, John C. Bell.
Woodville Township—T. C. Cobb, Garvey Bazemore (4 years).

Bladen.

BLADEN COUNTY

Lake Creek Township—B. L. Anders.
Brown Marsh Township—A. C. Johnson.
Hollow Township—Scott Y. Pharr.
French's Creek Township—John Russ.
Abbottsborg Township—J. C. Atkinson, J. W. McEwen.
Colly Township—E. E. Cain.
Carver's Creek Township—J. K. Nicholson.
Turnbull Township—B. F. Tatum.
White's Creek Township—A. A. Robbins, Sr.
Bladenboro Township—J. P. Hester, W. D. Shipman (4 years).

Brunswick.

BRUNSWICK COUNTY

Smithville Township—C. L. Stevens, W. E. Dosher, J. E. McRoy.
Waccamaw Township—R. E. Milliken, D. B. Long, D. B. Edwards, J. B. Wood.
Shallotte Township—R. B. Hickmon, Sam T. Bennett, B. K. Gore, W. C. Gore, H. D. Williams.
Lockwoods Folly Township—L. H. Phelps, S. T. Russ, J. W. Lancaster.
Town Creek Township—L. J. McKeithan, M. B. Watkins, J. B. Atkinson.
Northwest Township—M. B. Chinnis, Warren Mintz, George Rowan, R. C. Holmes, M. L. Nelson.
 (All for a period of two years).

Buncombe.

BUNCOMBE COUNTY

French Broad Township—J. M. Woodson.
Black Mountain Township—Ayden Burgin.
Asheville Township—W. R. Gudger, George W. Wrenn, John H. Bramlette, Joyce C. Moore, Alex P. Digges, Z. A. Shipman.
Limestone Township—B. L. Cunningham.
Biltmore Township—R. C. Sales.
Leicester Township—R. C. Miller.
Reems Creek Township—J. A. Clinton, W. B. Weaver, Jeff Garrison.
Ivey Township No. 1—Ellis Burlison.
Ivey Township No. 2—M. T. Arrowood.
Broad River Township—W. F. Stroud.

Flat Creek Township—Kenneth G. Roberts, E. S. Morgan.
Avery's Creek Township—R. E. Glenn.
Sandy Mush Township—Burgin Gillispie.
Hominy Township—C. W. Howell.

BURKE COUNTY

Burke.

Lovelady Township—J. C. Berry, A. F. Abernathy, T. E. Satterwhite, J. D. Knox.
Silver Creek Township—W. J. Gurley, E. A. Puett.
Icard Township—D. A. Hutto.
Upper Fork Township—W. A. Cook.
Morganton Township—V. V. Hollman, J. C. Patton.

CALDWELL COUNTY

Caldwell.

Lenoir Township—John M. Tuttle.

CABARRUS COUNTY

Cabarrus.

No. 8 Township—L. A. Lipe.

CAMDEN COUNTY

Camden.

Shiloh Township—M. G. Jones, W. M. Forbes, W. B. Harrison.
South Mills Township—G. F. Spencer.
Court House Township—S. B. Seymour, W. W. Morrisette.

CARTERET COUNTY

Carteret.

Newport Township—Andrew J. Slaughter (2 years).

CASWELL COUNTY

Caswell.

Anderson Township—J. L. McKinney, W. S. Stainback, F. B. Goodson.
Dan River Township—James A. Gatewood, C. S. Walters. Will Poindexter.
Hightowers Township—W. L. Compton, Joseph H. Warren, W. H. Warren.
Leesburg Township—George W. Oliver, George B. Connally, W. P. Cooke.
Locust Hill Township—J. A. Cobb, T. S. Neal, E. W. Walker, W. W. Worsham.
Milton Township—N. J. Taylor, S. M. Jones, J. W. Powell.
Pelham Township—J. C. Womack.
Stoney Creek Township—J. P. Underwood, J. B. Turner, W. H. Williamson.
Yanceyville Township—B. S. Graves, A. Y. Kerr, S. D. McKinney.

Catawba.

CATAWBA COUNTY

Mountain Creek Township—Carl Brotherton, C. L. Setzer, Lander Campbell.

Catawba Township—A. P. Little, John Phillips Coulter, Lewis C. Paston.

Newton Township—S. D. Mauney, Fred Abernethy, J. Frank Keever.

Cline's Township—R. C. Bradshaw, W. F. Gilbert, R. A. Sigmon.

Baudy's Township—Linton Wray, C. E. Rudisill.

Caldwell Township—John J. Ratchford, Craig Cline.

Jacobs Fork Township—J. W. Gentry, Charles Phillips.

Chatham.

CHATHAM COUNTY

Albright Township—J. B. Ingle, S. P. Teague, Claudie Thompson (for two years).

Baldwin Township—Alf Norwood (for two years).

Bear Creek Township—W. T. Brooks, G. M. Andrews (for two years), C. W. Routh, G. H. Hancock.

Gulf Township—W. H. Garner (for two years).

Hadley Township—Carl Perry and Osborne Mann (for two years), E. J. Dark (for two years).

Williams Township—E. J. Riggsbee (for two years).

Cape Fear Township—E. E. Wilson.

Cherokee.

CHEROKEE COUNTY

Valley Town Township—E. B. King, D. S. Russell, John R. Leach, Pearl Parker, James Bryson, Arthur Palmer.

Murphy Township—Collie Wells, Geo. F. Hendrix, Eli Sud-deth, John McCombs, J. B. Martin, Will Mintz, Rollin McDonald, Geo. Rogers, George Hembree, T. N. Bates, A. A. Fain, C. B. Hill, Ed. Waldroup, Sam Lovingood.

Notla Township—S. L. Hatchett, J. W. Kilpatrick, Ed. Barber, Lon Shields.

Hot House Township—John Newman.

Shoal Creek Township—W. F. Hill, Edgar Taylor.

Beaver Dam Township—Fred Graham, G. J. Crowe, Fred Martin, John Walker.

Chowan.

CHOWAN COUNTY

First Township—W. S. Summerrell, F. W. Hobbs.

Second Township—L. R. Bunch, Wayland Jordan.

Third Township—E. C. Welch, T. L. Ward.

Fourth Township—Dan Moran.

CLAY COUNTY

Clay.

Brasstown Township—R. V. Wells.
Hiawassee Township—Ben Brown, N. F. Robinson.
Shooting Creek Township—Harley Parker.
Haynesville Township—
Sweetwater Township—

CLEVELAND COUNTY

Cleveland.

Number One Township—S. J. McCluney.
Number Four Township—George W. Allen.
Number Six Township—Z. Kistler.
Number Eight Township—E. M. Eaker.
Number Nine Township—A. Kent Harris.
Number Ten Township—M. N. Gantt.
 (All for a term of two (2) years).

COLUMBUS COUNTY

Columbus.

Bolton Township—A. B. Ward (4 years).
Williams Township—W. J. McPherson (4 years).
Lees Township—E. G. Watts (4 years), V. B. White (4 years).
Cerro Gordo Township—A. W. Williamson (6 years), V. J. Benton (2 years).
Whiteville Township—E. A. Maultsby (4 years), Bruce Pierce (4 years), A. S. Richardson (4 years), F. G. Walker (2 years).
Bug Hill Township—John B. Cox (4 years).
Bogue Township—R. I. Batten (4 years).
Ransom Township—W. C. Page, Jr.
Welches Creek Township—H. S. High (4 years).

CRAVEN COUNTY

Craven.

Number One Township—J. B. Brown.
Number Three Township—E. L. Riggs.
Number Eight Township—Alice Colvin, W. E. Patterson.
 (All for a term of two (2) years).

CUMBERLAND COUNTY

Cumberland.

Cedar Creek Township—John Holmes.
Pearce's Creek Township—M. B. Person.
Roek Fish Township—H. J. Hall (for two years).
Cross Creek Township—R. C. Leggett, Jr.

CURRITUCK COUNTY

Currituck.

Poplar Branch Township—J. W. Forbes.
Crawford Township—G. W. Meiggs.
Moyock Township—J. E. Murray.
Fruitville Township—E. W. Brumley.

Dare.

DARE COUNTY

Kennekeet Township—U. G. O'Neal.

Davidson.

DAVIDSON COUNTY

Boone Township—J. H. W. Wilson.*Thomasville Township*—J. W. Bowers, Frank E. Hepler, J. C. Green.*Emmons Township*—C. H. Surratt, A. S. Miller.*Lexington Township*—C. P. Craver, R. L. Yokley.*Yadkin College Township*—J. T. Williamson, Herman Craver.*Arcadia Township*—Miss Jane Zimmerman.

Davie.

DAVIE COUNTY

Mocksville Township—F. R. Leagans, Walter Call, J. F. Click, Virgil E. Swaim, W. E. Fashnacht.*Callahan Township*—W. M. Seaford, George Tutteroll.

(All for a term of two (2) years).

Farmington Township—A. A. Holloman.*Jerusalem Township*—C. D. Lefler.*North Callahan Township*—A. J. Anderson.*East Shady Grove Township*—J. D. March, C. D. Peebles.*South Callahan Township*—T. G. Cartner.*Fulton Township*—James B. Ratts.*Clarksville Township*—C. W. Lowery, W. D. Reavis, J. H. Baity.

Duplin.

DUPLIN COUNTY

Kenansville Township—A. D. Grady.*Island Creek Township*—H. H. Carter, J. Dickson Mallard, B. C. Boney.*Limestone Township*—Carl Smith.*Warsaw Township*—W. E. Hines.

(All for a term of two (2) years).

Durham.

DURHAM COUNTY

Mangum Township—Dwight Thompson, Purvis Tilley, Jerry Perry, Van Buren Ellis, Willie Mangum, Mrs. Isaac Terry.*Patterson Township*—G. W. Upchurch, Ralph Markham.*Durham Township*—John D. Worrel, W. A. Carr, E. B. Morris, Z. A. Rochell, T. M. Gorman, Bryan Bolich, T. F. Southgate, Allen Slater, Robert Barbee, R. A. Crabtree, J. N. Umstead, P. M. Taylor, A. M. Harris, F. M. Carlton.*Oak Grove Township*—Walter Ray.*Carr Township*—E. H. Nichols.

EDGECOMBE COUNTY

Edgecombe.

Number Five Township—C. L. Fountain.*Number Two Township*—John L. Cherry.*Number Ten Township*—E. L. Pitt, L. A. Mattox.*Number Twelve Township*—W. F. Quigley.

FORSYTH COUNTY

Forsyth.

Belews Creek Township—T. A. Martin, J. F. West.*Salem Chapel Township*—J. H. Perrell.*Middle Fork Township Number One*—T. S. Brown.

(All for a term of four (4) years.)

FRANKLIN COUNTY

Franklin.

Youngsville Township—J. R. Pearce.*Franklinton Township*—Elvin C. Crews.*Gold Mine Township*—J. L. Williams, M. L. Denton.*Sandy Creek Township*—G. B. Egerton.*Louisburg Township*—H. W. Perry.

GASTON COUNTY

Gaston.

Cherryville Township—A. L. Houser, Hudson P. Craft,
D. H. Harmon, L. E. Stroup, Pender Alexander.*Crowder's Mountain Township*—I. A. White, M. L. Rhyne,
C. A. Thornburg.*South Point Township*—A. C. Stroup, Geo. L. Wright,
A. M. Suggs.*Riverbend Township*—J. A. McIntosh, W. N. Cavin.*Gastonia Township*—Wade Sanders, (6 years).(All for a term of four (4) years unless otherwise
specified).

GATES COUNTY

Gates.

Mintonsville Township—T. J. Carter.*Hall Township*—C. E. Sawyer.*Reynoldson Township*—John T. Eure.*Hasletts Township*—C. B. Lee.

GRAHAM COUNTY

Graham.

Robbinsville Township—John H. Phillips.*Tapoco Township*—W. T. Thomas.

GRANVILLE COUNTY

Granville.

Walnut Grove Township—W. M. Thorp, E. D. Gooch.*Oxford Township*—C. R. Gordon.*Sassafras Fork Township*—D. T. Winston, W. L. Taylor.*Fishing Creek Township*—Thomas G. Taylor, N. C. Brum-
mitt.*Dutchville Township*—S. F. Bullock, R. G. Stem, J. L. Peed.

(All for a term of 4 years).

Greene.

GREENE COUNTY

Olds Township—Robert Rouse.

Bull Head Township—Ralph Lane.

Speight Bridge Township—Ivey Smith.

(All for a term of (4) years).

Snow Hill Township—Frank Moseley, (for 2 years).

Guilford.

GUILFORD COUNTY

Morehead Township—H. S. Patterson.

Washington Township—Geo. R. Sockwell.

Gilmer Township—L. C. Davis.

Rock Creek Township—D. M. Davidson.

Friendship Township—W. H. Blalock.

High Point Township—C. C. Muse, H. L. Baumgardner,
Frank McMullen.

Greene Township—Roy L. Bowman, (4 years).

Clay Township—A. M. Hemphill, (4 years).

Halifax.

HALIFAX COUNTY

Brinkleyville Township—W. J. Mahone, R. H. Arrington,
P. S. Moss.

Faucette Township—E. W. Liles, J. H. Lewis.

Butterwood Township—W. J. Collier.

Roseneath Township—R. L. Bradley, C. T. Lewis.

Halifax Township—J. R. Trisdale.

Enfield Township—Max Mayer, James Bellamy.

Harnett.

HARNETT COUNTY

Averaboro Township—J. D. Barnes, G. F. Owen, H. D.
Hood, Jr.

Barbecue Township—J. V. Harrington.

Anderson's Creek Township—J. L. Marsh, Douglas McRae.

Buckhorn Township—J. D. Champion, T. R. Brown, B. D.
Harrington.

Duke Township—A. L. Oldham, R. A. McConnanghey, J. C.
Beard, R. L. Pate.

Grove Township—Ralvin McLeod, M. C. Stewart, Bernard
Hudson, H. A. Turlington, J. R. Dixon.

Hector's Creek Township—J. P. Bradley.

Johnsonville Township—C. C. Cameron.

Lillington Township—S. D. Brantley, C. H. Biggs.

Neill's Creek Township—D. D. Johnson.

Stewart's Creek Township—C. M. Hobbs, H. E. Truelove.

Upper Little River Township—W. H. Salmon, Carl O'Quinn.

HAYWOOD COUNTY

Haywood.

Waynesville Township—R. Q. McCracken, G. C. Ball, R. M. Leatherwood, W. C. Medford, Mason Swearagin, J. C. Patrick, F. D. Ferguson, J. P. Scates.

Ivey Hill Township—Clarence Mahaffey, J. F. Shelton, Herbert Plott.

Jonathans Creek Township—Marion Halcombe, Charley Leatherwood, John Howell.

Cataloochee Township—Jarvis Palmer, Dillard Caldwell.

Fines Creek Township—Herman Green, Allen Messer, R. Lawrence Russell.

Crabtree Township—C. L. Hill, G. C. Palmer.

Clyde Township—W. H. Terrill, Fred Ferguson, F. E. Haynes.

Beaverdam Township—J. N. Mease, Robert H. Allen, Frank Smathers, James E. Henderson, Forrest Sorrells, Wm. A. Hipps, J. Manson Tate.

Ironduff Township—Ray Medford.

Pigeon Township—W. I. Mease, Rolph Moore.

East Fork Township—R. L. Pless, Will Posten.

Cecil Township—D. C. Bingham, Ken Browning.

HENDERSON COUNTY

Henderson.

Blue Ridge Township—John Lytle.

Clear Creek Township—J. R. Townsend, E. L. Justus.

Crab Creek Township—N. M. Brown, Meredith King.

Edneyville Township—M. Pressley, W. E. Oates, E. E. Lowrance.

Hooper's Creek Township—Walter Fletcher, Clyde Frady.

Green River Township—F. D. Bell.

Mills River Township—Harry Jones, G. O. Morgan.

Hendersonville Township—H. G. Ray, W. P. Whitmire,
(The last named for two years).

HERTFORD COUNTY

Hertford.

Ahoskie Township—M. D. Curtis, J. M. Eley.

St. John's Township—W. J. Vaughan.

Harrellsville Township—Curtis B. Cotton, Thos. G. Britt.

Winton Township—W. L. Daniel.

Murfreesboro Township—R. H. Underwood.

HOKE COUNTY

Hoke.

Raeford Township—J. E. Canady, J. A. Niven.

Allendale Township—W. J. McLaughlin.

Little River Township—Murdock Cameron.

Hyde.

HYDE COUNTY

Currituck Township—J. M. Ansley, Ernest Fisher, John Poalson, Will Warren, J. R. Brinson, Dallas Daniels.

Swan Quarter Township—Claude Bonner, Nat Credle, Albert Credle, Frank Spencer, U. B. Fisher, Rom Watson, Joe Tunnell.

Ocracoke Township—Ike O'Neal, N. L. Bell, Nace Fulcher, Murray Tolson.

Lake Landing Township—W. W. Watson, E. B. Bell, R. E. Carter, C. S. Guthery, J. T. Midyette.

Fairfield Township—A. L. Cuthrell, Pat Simmons, Ben Cartwright, George Carter, Roland Jones, Dan Cuthrell.

(All for a term of two (2) years).

Iredell.

IREDELL COUNTY

Barringer Township—J. Calvin Shinn, J. C. Murdock, L. G. Sloop.

Concord Township—D. L. Morrow, Harry Watt, C. H. Summers.

Chambersburg Township—M. A. Beaver, M. M. Warren, Joe E. Webb.

Coddle Creek Township—Mack Sample, J. Blick Alexander, C. E. Hawthorn, G. F. Neal, W. L. Newton.

Davidson Township—J. W. Nixon.

Eagle Mills Township—J. R. Joyner.

Fallstown Township—W. C. Perry, G. M. Young, J. W. Crawford.

New Hope Township—W. I. Jolly, G. W. Harris, W. C. Woody.

Olin Township—S. R. Journey, J. O. Gaither, W. W. Holland.

Sharpsburg Township—J. S. King, W. D. McLellan.

Turnersburg Township—B. L. Gatton, O. G. Sills.

Union Grove Township—H. P. Van Hoy, W. R. Holmes.

Bethany Township—W. A. Watts, J. P. Ingram.

Cool Springs Township—W. S. Page, W. F. Reece.

Chambersburg Township—B. C. Howard.

Jackson.

JACKSON COUNTY

Qualla Township—Victor Rogers, G. J. Raby.

Caney Fork Township—J. R. Shular.

Cashiers Valley Township—C. G. Rogers.

Cullowhee Township—O. L. Norton.

River Township—P. N. Price.

Canada Township—A. E. Galloway.

Hamburg Township—Louis Monteith.

Mountain Township—J. B. Bumgarner.

Green's Creek Township—G. L. Green.

JOHNSTON COUNTY

Johnston.

Pleasant Grove Township—J. L. Ogburn, Ed. S. Coats, Claude Stephenson.

Banner Township—R. T. Surles.

Elevation Township—D. D. Medlin, H. T. Smith, H. W. Creech.

Selma Township—J. T. Hughes, W. Luther Etheridge.

Beulah Township—L. Z. Woodard, C. F. Darden, R. E. Holland, J. H. Watson, P. A. Boyette.

Clayton Township—J. M. Turley.

O'Neals Township—J. Willard O'Neal and J. R. Johnson.

Micro Township—J. R. Atkinson.

Ingrams Township—Lewis Keen.

(All for a term of four (4) years).

JONES COUNTY

Jones.

Pollocksville Township—George W. Pate, J. C. Moore.

White Oak Township—J. H. Wynn, C. M. Eubanks.

Trenton Township—D. H. Herritage, S. H. Haywood.

Beaver Creek Township—E. H. Pollock, Zeb Jones, J. C. Metts.

Chinquapin Township—Amos Koonce, Herbert Tyndall, E. M. Gilbert.

Cypress Creek Township—R. L. George, E. M. Philyaw.

Tuckahoe Township—N. D. Westbrook, Cecil Hargett.

(All for a term of four (4) years).

LENOIR COUNTY

Lenoir.

Institute Township—J. Paul Hill.

Kinston Township—Charlie Bagby, W. F. Harding.

Woodington Township—George O. Brown, E. H. Waller.

LINCOLN COUNTY

Lincoln.

Lincolnton Township—W. M. McConnell.

MACON COUNTY

Macon.

Franklin Township—Robert Stamey, W. L. Ramsey, Jess Ray, I. T. Peek, J. G. Fleming, John W. Edwards.

Mills Shoal Township—L. A. Berry, Lee Dills, Blanchard Brendle.

Ellijay Township—J. W. Henry, Sam Bryson, Will Henry, P. N. Moses, Olney Moses.

Highlands Township—W. S. Davis, J. C. Mell.

Flats Township—Oden Penland, Raleigh McConnell.

Smithbridge Township—Mann Norton, Mallie Cube, John Norton.

Cartoogechaye Township—Lester Waldrop, J. W. Stanley, John Dalrymple.

Nantahala Township—Marshall Lambert, J. R. Shields, George Steppe.

Burlington Township—Robert Parrish, Furman Anderson.

Cowee Township—J. F. Bryson, Lee Mason, Will Rickman, Will Barker.

Sugar Fork Township—John Morgan.

(All for a term of four (4) years).

Madison.

MADISON COUNTY

Number One Township—Frank West (4 years).

Number One Township, Ward One—Roy L. Gudger, Lee Bryan.

Number Two Township—Creed Shelton, A. C. Gentry (6 years).

Number Four Township—James T. Ballard (6 years).

Number Six Township—Chester Brown (6 years).

Number Eight Township—Willie V. Plemmons (6 years).

Number Nine Township—W. M. Shipley (four (4) years), Hobert J. Chandler (four (4) years).

Number Eleven Township—W. H. English (four (4) years).

Number Fourteen Township—Sam Peek (four (4) years), Joe Arrington (four (4) years).

Martin.

MARTIN COUNTY

Williamston Township—W. T. Meadows (six (6) years).

Hamilton Township—John A. Davenport (six (6) years).

Mecklenburg.

MECKLENBURG COUNTY

Charlotte Township—C. W. Russell, T. J. Gribble, W. E. Smith, Louis J. Spencer, W. B. Warwick, R. L. Sing, Thos. Griffith, J. W. McClung, F. D. Alexander, N. J. McGewin, Joe Garibaldi, Jr., R. O. Connelly.

Pineville Township—Mason Smith, R. B. Johnston, Robert Downs.

Berryhill Township—E. R. McCoy.

Steel Creek Township—C. B. Choate, J. L. Millwee.

Sharon Township—J. Lee Phillips, J. C. Reid.

Providence Township—G. B. Bryant, S. F. Grier, Green L. Rea.

Clear Creek Township—C. J. McEwen, M. B. Moser, J. P. Flowe.

Crab Orchard Township—J. A. Newell, J. Lindsay Carter, D. C. Berryhill.

Mallard Creek Township—John P. Hunter, R. W. Alexander.

Paw Creek Township—T. B. Hoover, N. A. Cathey.

Deweese Township—S. T. Caldwell, R. T. Mooney.

Morning Star Township—C. R. McLaughlin, S. C. Newell.

Lemley Township—John T. Bumgarner, J. Frank Blythe, J. V. Knox, H. C. Bustle.

Huntersville Township—J. E. Shell, J. F. Watts, D. W. Mays, J. F. Errant.

Long Creek Township—W. G. Alexander, J. G. McElroy, J. S. Whitley.

(All for a term of two (2) years).

MITCHELL COUNTY

Mitchell.

Bakersville Township—R. Burns Turner, J. H. Davis, Jeter C. Burleson, Frank A. Black, M. A. Anderson, James Dale.

Bradshaw Township—S. H. Bryant, J. H. Tipton (for two years).

Fort Mountain Township—W. F. Gouge (for two years).

Little Rock Creek Township—A. W. Burleson (for two years).

Cane Creek Township—James DeGroat, J. B. Buchanan (2 years).

Glenn Township—G. W. Butler (for two years).

Grassy Creek Township No. 1—A. S. Burleson, Jerry Buchanan (for two years).

Grassy Creek Township No. 2—G. Ellis Young, Charles Schism (for 2 years).

Snow Creek Township—Tarp Ellis (for two years).

Bandana Township—Weldon Johnson (for two years).

Harrell Township—Carter Hill, W. O. Peck (for two years).

Red Hill Township—Robert Garland, Isaac Tipton (for 2 years).

MONTGOMERY COUNTY

Montgomery.

Cheek's Creek Township—T. C. Fesperman, W. T. Brewer.

Troy Township—H. F. Hulin, R. G. Hamilton.

Mount Gilead Township—R. B. Henley, O. R. Scarboro.

Ophia Township—B. A. Davis.

MOORE COUNTY

Moore.

McNeill's Township—J. M. Windham.

Ritter's Township—Norman I. Finnison.

Carthage Township—J. L. McGraw, Kenneth Caddell.

Mineral Springs Township—W. C. Dinneen.

NASH COUNTY

Nash.

Bailey Township—C. H. Glover, G. R. Finch, John Eatman.

South Whitaker Township—C. C. Braswell.

Manning Township—H. L. Windley.

Rocky Mount Township—W. S. Swain.

NEW HANOVER COUNTY

New Hanover.

Federal Point Township—C. M. Murrin.

Northampton.

NORTHAMPTON COUNTY

Roanoke Township—J. R. Baugham, W. F. Nelson.
Gaston Township—R. E. Cleaton, J. L. Camp.
Seaboard Township—H. H. Deeke, Zeno L. Davenport, W. Pernell Stephenson.
Kirby Township—J. T. Nelson, D. M. Woodard, Sr.
Oconcechee Township—T. D. Stephenson.
Rich Square Township—W. E. Spivey, L. G. Bolton.
Jackson Township—P. M. Fleetwood.
Wiccacanee Township—S. G. Boone, J. M. Archer.
Pleasant Hill Township—R. C. Crew.

Onslow.

ONSLOW COUNTY

Stump Sound Township—H. V. Grant (for 4 years).

Orange.

ORANGE COUNTY

Hillsboro Township—J. F. Coleman, Cicero Jones, A. B. Summey, J. C. Scott.
Chapel Hill Township—Paul Robertson.
Cedar Grove Township—Lance Phelps.
Little River Township—N. T. Jones, Jack Walker.
Bingham Township—S. L. Ray, Manley Snipes, Fred Eubanks.

Pamlico.

PAMLICO COUNTY

Number One Township—B. F. Hardison.
Number Two Township—T. T. Gaskins, Joe Lupton.

Pasquotank.

PASQUOTANK COUNTY

Providence Township—James Morgan.
Newland Township—Horace W. Lynch.
Salem Township—Geo. E. Halstead.
Mt. Herman Township—W. D. Weeks.
Elizabeth City Township—L. B. Twiford.

Pender.

PENDER COUNTY

Burgaw Township—W. D. Huhn.
Columbia Township—Geo. F. Devane, J. H. Register, A. T. Bland.
Topsail Township—A. W. King.
Holly Township—Willie Marshburn, Riley Jones, A. M. Bloodworth.
Rocky Point Township—Wallace Robinson, T. E. Hayes.

Person.

PERSON COUNTY

Allenville Township—Ed. T. Gentry.
Flat River Township—J. O. Pearce.
Holloways Township—P. H. Fontaine, W. B. Humphries, S. W. Melton.

Mount Tirzah Township—Jess Chandler, R. P. Moore.
Olive Hill Township—C. E. Winstead, Jr.
Roxboro Township—W. I. Newton, W. J. Winstead.
Woodsdale Township—B. E. Mitchell, G. B. Williams.

PERQUIMANS COUNTY

Perquimans.

Parkville Township—David R. Trueblood.

PITT COUNTY

Pitt.

Belvoir Township—W. C. Cobb.
Greenville Township—B. F. Tyson.
Bethel Township—C. M. Burton.
Farmville Township—J. W. Joyner.
Carolina Township—A. L. Woolard.

POLK COUNTY

Polk.

Columbus Township—W. A. Burgess, J. R. Splawn.
Tryon Township—R. A. Leonard.

RANDOLPH COUNTY

Randolph.

Trinity Township—John H. Elder.
Back Creek Township—J. W. Morgan.
Brower Township—B. F. Brown, John L. Kearns.
Columbia Township—J. R. Steel, R. W. York.
Concord Township—S. M. Lewis, M. F. Skeen, Orph Kearns,
 John C. Ridge, E. B. Johnson.
Cedar Grove Township—Eugene Kearns, Ralph Whatley, W.
 S. Gatlin, Dewey Parks.
Coleridge Township—H. P. Moffitt, R. H. Brady, R. L. Cavi-
 ness.
Franklinville Township—W. C. Craven, E. C. Routh.
Grant Township—C. A. Lewallen, Von Pugh.
Liberty Township—R. C. Palmer.
New Market Township—Hal Farlow, E. W. White,
New Hope Township—R. P. Johnson, J. A. Hopkins, M. W.
 Garner.
Providence Township—G. W. Pugh, Jas. F. Pugh.
Pleasant Grove Township—J. M. Brown, H. C. Lambert.
Richland Township—G. H. Cornelison, R. H. Brown, A. C.
 Lowdermilk.
Tabernacle Township—John Cameron, L. E. Hoover.
Union Township—H. A. Lucas.

RICHMOND COUNTY

Richmond.

Beaver Dam Township—W. E. Robertson, S. C. Love, J. B.
 Knowlen, J. E. Baxley.
Mark's Creek Township—R. L. Ussery.
Steeles Township—J. W. Capel.

Rockingham Township—R. J. Huggins, George G. Terry.
Black Jack Township—Marvin Key.

Robeson.

ROBESON COUNTY

Alfordsville Township—Alexander D. McLean, J. G. McDonald.

Britt's Township—Okey Stephens, A. L. Stone, W. L. Thompson.

Maxton Township—A. C. McKinnon, A. H. White, J. S. McRae.

Parkton Township—J. L. Armstrong, Neill A. McMillan.

Red Springs Township—J. D. Callahan.

Saddletree Township—Grady S. Harrell.

Smith's Township—J. Belton McNeill, Dan McArthur.

Pembroke and Smith's Township—J. R. Moore.

Pembroke Township—E. S. Pate, William R. Locklear, Rev. Lonnie Jacobs.

St. Paul's Township—A. B. Johnson, Lonnie Carroll, R. H. Coley, Graham Powers.

Lumberton Township—D. B. McNeill, L. M. McKenzie, Ed. J. Glover, Graham McKinnon.

Raft Swamp Township—H. Frank Townsend.

Back Swamp Township—L. B. Barnes, Julius T. Singletary.

Rowland Township—Ed. McKinnon.

Thompsons Township—T. S. Greyard.

Orrum Township—Marshall Shepherd, J. Belin Lawson.

Shannon Township—John Walters.

Wishart's Township—Bunn Stansel.

Union Township—Paul Robertson.

Marietta Township—Oliver Page.

Gaddy's Township—J. Worth Burns.

Howellsville Township—J. H. Powers.

Fairmont Township—William B. Jennings.

Rockingham.

ROCKINGHAM COUNTY

Hogan's Township—Upton G. Wilson.

New Bethel Township—W. G. Sharp, A. H. Garrett.

Rowan.

ROWAN COUNTY

Atwell Township—A. L. Deal (for 4 years).

Morgan Township—Joseph C. Miller.

Rutherford.

RUTHERFORD COUNTY

Cool Springs Township—C. G. Hill, Carl Huntley.

Sulphur Springs Township—W. G. Harris.

Rutherfordton Township—J. P. Bean.

Chimney Rock Township—John Flack.

Camp Creek Township—

SAMPSON COUNTY

Sampson.

Mingo Township—Geo. W. Wilson (four (4) years), D. M. Williford (for a term of 4 years).

SCOTLAND COUNTY

Scotland.

Stewartsville Township—H. O. Covington, W. P. Stewart, Dan Shaw.

Spring Hill Township—Edwin Shaw, Dan McGirt.

Williamson Township—Jesse C. Gibson, F. L. Rachels.

Laurel Hill Township—J. S. Jackson, M. F. Livingston, C. M. McMillan.

STANLY COUNTY

Stanly.

Almond Township—M. M. Furr, D. Walter Sides.

Furr Township—B. D. Love, B. W. Turner, T. F. Rowland.

Big Lick Township—Q. E. C. Coble, J. S. Whitley and A. L. Huneycutt.

Tyson Township—E. D. Thompson, F. F. Scarboro.

Ridenhour Township—G. C. Moss, Dewey Shoe.

Endy Township—L. H. Bost.

STOKES COUNTY

Stokes.

Beaver Island Township—T. G. Reynolds.

Snow Creek Township—Moir Hawkins.

Yadkin Township—J. T. Bowles, Elmer Hauser, C. K. Boyles, C. O. Boyles.

Meadows Township—R. T. Beck.

Peters Creek Township—F. T. Tilley.

Sauratown Township—Elkin Smith.

Danbury Township—N. A. Martin.

SURRY COUNTY

Surry.

Mount Airy Township—G. H. Cox, I. L. Armfield (4 years).

Pilot Township—B. E. Whitaker.

Westfield Township—W. B. Bryant, W. B. Blair.

Bryan Township—B. J. Snow (4 years).

Siloam Township—A. C. Snow (4 years).

Long Hill Township—David B. Needham.

SWAIN COUNTY

Swain.

Charlestown Township—L. Lominac (4 years), L. B. Woodard.

TRANSYLVANIA COUNTY

Transylvania.

Brevard Township—F. E. Shuford, H. E. Erwin, R. E. Mackey, E. P. McCloy.

Boyd Township—L. F. Lyday, T. R. Duncan, D. R. Holliday.

Cathey's Creek Township—N. S. Galloway, W. S. McLean.

Dunns Rock Township—L. P. Wilson, Glad Whitmire.

Eastatoc Township—Weldon Galloway, Fred Nicholson, Charlie Gravely, Clyde Hubbard.

Gloucester Township—A. C. Price, Clarence Greene, H. S. McCall.

Hogback Township—L. E. Cash, T. C. McCall, T. B. Reid.

Little River Township—Claude Shuford, P. T. Watson.

(All for a term of two (2) years only).

Tyrrell.

TYRRELL COUNTY

Alligator Township—D. M. Pledger, E. F. Basnight.

Columbia Township—J. G. Brickhouse, A. Melson, W. C. Alexander, E. P. Cohoon.

Gum Neck Township—Geo. Jones, Jesse Armstrong, Steve Cartwright, W. S. Sykes.

Scuppernong Township—J. Eli Woodley.

South Fork Township—W. M. Barnes, Jr.

Union.

UNION COUNTY

Monroe Township—M. L. Flow, H. K. Helms, R. H. Hargett, Geo. S. Lee, Jr., J. H. Myers, C. Mebane Brooks, R. F. Beasley, Jr.

Goose Creek Township—E. E. Presson, H. M. Furr, A. B. Austin.

Marshville Township—C. L. Bowman, J. Hurley Griffin.

Sandy Ridge Township—W. L. Hemby, B. R. Clark, Page Price.

Buford Township—W. P. Plyler, Robert Belk, T. C. Eubanks, W. J. Davis, W. A. Eubanks.

Lanes Creek Township—J. W. Martin, E. E. Huggins.

Jackson Township—R. D. Sims, Henry McWhorter.

New Salem Township—P. J. C. Efird.

Vance Township—W. E. Lemmond.

Vance.

VANCE COUNTY

Henderson Township—C. P. Lowry, W. A. Newman, J. S. Royster, Wallace White, F. B. Hight, S. B. Rogers.

Middleburg Township—B. S. Parham, E. L. Fleming, R. L. Gennett.

Nutbush Township—R. T. Walston.

Townsville Township—R. B. Taylor.

Williamsboro Township—J. H. Rice.

Dabney Township—L. B. Burroughs, J. A. Fleming, H. W. Glover.

Kittrell Township—J. B. Allen, T. T. Ellis.

Watkins Township—H. T. Floyd, R. G. Cawthorne.

WAKE COUNTY

Wake.

Raleigh Township—George M. Glenn, Roy M. Banks, Robert L. Moreland, H. A. Bland, William A. Baker, Jr., Ernest G. Reddish, D. J. Linehan, J. L. Fountain, Jr.

Cedar Fork Township—G. J. Green.

Holly Springs Township—R. H. Templeton.

White Oak Township—B. H. Pate.

Middle Creek Township—S. A. Adams.

WARREN COUNTY

Warren.

River Township—A. L. Pope, W. T. Carter.

Sixpound Township—H. E. Rodwell.

Nutbush Township—A. E. Paschall.

Sandy Creek Township—T. H. Aycock.

Judkins Township—J. V. Shearin.

Warrenton Township—W. C. Fagg, M. T. Pridgen, C. F. Moseley.

Fork Township—B. G. Tharrington, B. O. Ayscue.

WATAUGA COUNTY

Watauga.

Bald Mountain Township—J. W. Wall, R. F. Vannoy.

Blowing Rock Township—J. T. Miller (4 years).

Boone Township—A. J. Edmisten.

Blue Ridge Township—J. M. Bradshaw.

Cove Creek Township—C. B. Moody, Scott Swift, E. G. Greer (4 years), Don J. Horton.

Elk Township—C. C. Triplette.

Laurel Creek Township—Claude Edmisten, E. Y. Edmisten.

Meat Camp Township—C. G. Hodges, Cable Winebarger, Nahum Winebarger (4 years), Eugene Moretz (4 years).

Meat Camp Township No. 2—H. C. Beach (4 years), Herman McNeill.

North Fork Township—B. R. South.

Shawneechaw Township—Fred Edmisten, Ernie Triplette.

Stony Fork Township—W. S. Moretz, E. B. Hardin.

Watauga Township—E. B. Fox, Clint Baird (4 years), Arthur Mast.

WAYNE COUNTY

Wayne.

New Hope Township—T. W. Best.

WILKES COUNTY

Wilkes.

Antioch Township—Robert Mathis, Walter Foster, Simon Curry.

Brushy Mountain Township—M. E. Hendren, A. G. Hendren, A. J. Bobbit.

Boomer Township—Carl McGee, Hill Parson, John Williams, G. A. Eller, Bob Phillips.

Elk Township—Glen Shell, Hill McNeill, Greene Wellborn.
Edwards Township—Coy Durham, Clinton Newman, C. C. Tharp, J. A. Parsons.

Lewis Fork Township—Conrad Jones, Troy Huffman, W. E. Blackburn.

Lovelace Township—G. H. Hayes, Andrew Johnson, D. W. Marlowe.

Jobs Cabin Township—James Triplett, B. H. Besheares, T. J. Walsh, H. H. Phillips, A. T. Blackburn.

Moravian Falls Township—Sam Greer, Sam Pennell, Clarence Gilreath, Mrs. Floy M. Jennings, F. C. Holder.

Mulberry Township—J. D. Hall, Spurgeon Kyle, Will Brewer.

New Castle Township—James Pardue, Cleve Gray, Roscoe Johnson, C. M. Wellborn.

Reddies River Township—Clarence Staley, W. H. Hurley, Troy Eller.

Rock Creek Township—G. C. Pendry, B. W. Pendry, W. J. Templeton.

Somers Township—T. Y. Inscore, J. P. McCarter.

Stanton Township—Marcus Yates, Rom Church, Carl Church.

Trap Hill Township—Watson Durham, S. C. Johnson, Alton Spicer, Geo. W. Brown; Gaither Pruitt.

Union Township—A. M. Whittington, Isaac Vannoy, Coy Miller.

Walnut Grove Township—Mrs. Jettie Campbell, William Truitt, B. Bud Brown.

Wilkesboro Township—Ray Hemphill, William Barber, William James, C. W. Culler, Abigail Bumgarner.

Beaver Creek Township—Foster Barlow.

North Wilkesboro Township—I. M. Myers, J. S. Hall.

Wilson.

WILSON COUNTY

Spring Hill Township—Albert Watson (for two years).

Stantonsburg Township—Rupert S. Bagley.

Wilson Township—R. W. McFarland.

Yadkin.

YADKIN COUNTY

Boonville Township—W. W. Reece.

Knobs Township—K. M. Thompson, O. E. Boles, Tom Lineberry, J. M. Myers, S. S. Wagoner, L. W. Weatherman (4 years).

Buck Shoals Township—A. R. Sale, D. P. Totten, H. C. Myers, S. G. Allen, E. R. Crater (4 years).

Deep Creek Township—J. W. Brandon, Ralph Haynes, T. E. Haire, F. R. Bates (4 years).

Liberty Township—C. L. Gabard, Joe Laughlin, W. P. Brandon, Joe Williams (4 years), Carl Shore (4 years).

Forbush Township—A. L. Saylor, L. W. Hobson, C. E. Hartman.

East Bend Township—T. A. Poindexter, R. W. Craft, J. N. Miller, W. H. Norman.

Fall Creek Township—J. A. Mathews, A. B. Hobson, D. G. Hobson, W. M. Collins (4 years), J. M. Chatham.

(All of the above for a term of six years unless otherwise specified.)

YANCEY COUNTY

Yancey.

Burnsville Township—J. A. Casida, Tom Dellinger, J. F. Wilson, L. E. Briggs, S. T. Bennett, S. J. Ray, S. H. Banks (2 years), Milt Higgins.

Cane River Township—E. J. Angel, M. A. Burton, W. S. Edwards, J. W. McAlister, W. C. Edwards, W. M. Hensley.

Egypt Township—Banister Hensley, Martin Pate, S. C. Edwards, I. R. Wilson, W. M. Ledford, O. S. Williams, Monroe McIntosh (moved to C. R. T. S.), J. W. Wheeler.

Ramseytown Township—W. M. McIntosh, D. A. Hughes, J. Will Higgins, John M. Howell, W. M. Duncan, R. E. Hollo-way.

Green Mountain Township—Frank Howell, R. A. Peak, Noah Hughes, W. E. Hughes, J. G. Peterson.

Jacks Creek Township—M. C. Elliott, V. L. Edwards, Carl T. Young, Robert Peterson.

Brush Creek Township—L. D. Thomas, A. C. Greene, L. G. Deyton.

Crabtree Township—Joe Young, L. H. Hutchins, R. N. Silver, John L. Young.

Southoe Township—W. R. Robinson, L. M. Robinson, B. M. Rector, J. W. McNeill, S. W. Robinson, J. W. Letterman, Kirby Hall.

Pensacola Township—J. C. Hutchins, S. M. Riddle, John Ogle, A. G. Wilson, Ralph Mumpower.

Prices Creek Township—R. C. Bailey, Walser Penland, John M. Hutchins, T. H. Phoenix, J. R. Metcalf, W. R. Arrowood, Moscow Towe.

SEC. 2. That section one hundred and ninety-eight of the Consolidated Statutes shall not be applicable to the said H. W. Perry, herein appointed Justice of the Peace.

C. S. 198,
amended, permit-
ting H. W. Perry
to practice law.

SEC. 3. That the appointment of the said H. W. Perry, his acceptance, qualifications and exercise of the duties of the office of Justice of the Peace shall in no wise affect his right to practice as attorney-at-law in the various courts, except

those cases with which he may be, or may have been, connected as Justice of the Peace.

Acts validated up to ratification of Act.

SEC. 4. That the official acts of all justices of the peace whose terms do not expire before the ratification of this act be and the same are hereby validated up to and including the date of ratification of this act.

All official acts validated, as well as prior qualifications.

SEC. 5. That all official acts of the justices of the peace named in said bill be, and the same are hereby validated. That in event any justices of peace named in this bill have qualified before the Clerk of the Court before the ratification of this act, that the same be and they are hereby ratified.

Effective April 1, 1933.

SEC. 6. That this act shall be in force and effect from and after the first day of April, one thousand nine hundred and thirty-three.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1652

CHAPTER 489

AN ACT TO EXTEND THE PROVISIONS OF SECTION THREE THOUSAND FIVE HUNDRED THIRTY-SIX, SECTION THREE THOUSAND FIVE HUNDRED THIRTY-SEVEN, SECTION THREE THOUSAND FIVE HUNDRED THIRTY-EIGHT, AND SECTION THREE THOUSAND FIVE HUNDRED THIRTY-NINE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA TO MOTOR BUSES OPERATED BY COMMON CARRIERS FOR HIRE.

The General Assembly of North Carolina do enact:

C. S. 3536-3539, amended, as to motor busses used as common carriers.

SECTION 1. That the provisions of Section three thousand five hundred thirty-six, Section Three thousand five hundred thirty-seven, Section Three thousand five hundred thirty-eight, and Section Three thousand five hundred thirty-nine of the Consolidated Statutes of North Carolina be, and the same are, hereby extended to motor busses operated in the urban, inter-urban or suburban transportation of passengers for hire, and to the operator or operators thereof, and the agents, servants, and employees of such operators.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 444

CHAPTER 490

AN ACT TO PROVIDE FOR ADMISSION INTO THE STONEWALL JACKSON TRAINING SCHOOL AND SAM-ARCAND MANOR OF DELINQUENT BOYS AND GIRLS OF THE CHEROKEE INDIAN RACE, OF ROBESON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the governing authorities of the Stonewall Jackson Training School at Concord and the State Home and Industrial School for Girls at Samarcand are hereby authorized and directed to make proper provisions for admitting delinquent boys and girls respectively of the Cherokee Indian Race of Robeson County to these institutions under the same rules and regulations as are now provided for admitting delinquent boys and girls of the white race; *Provided, however,* that the boys and girls so admitted shall be separated from the white inmates of the said institutions.

Cherokee Indians admitted into Stonewall Jackson Training School and Samarcand.

Segregation.

SEC. 2. For the purpose of carrying out the provisions of this act there is appropriated and added to the Appropriations Act of 1933, passed at the present session of the General Assembly, a sum of ten thousand dollars (\$10,000) for each fiscal year ending June 30, 1934, and June 30, 1935.

Appropriation for purpose.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 574

CHAPTER 491

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF SENATE BILL 238, ENTITLED, "A BILL TO BE ENTITLED AN ACT TO TRANSFER THE STATE HIGHWAY PATROL FROM THE HIGHWAY DEPARTMENT TO THE DEPARTMENT OF REVENUE AND TO REQUIRE SAID PATROL TO PERFORM OTHER AND ADDITIONAL DUTIES TO THOSE PRESCRIBED BY THE ACTS OF 1929, CHAPTER 218, AND THE ACT OF 1931, CHAPTER 381; AND TO TRANSFER THE ILLUMINATING OIL, GAS AND LUBRICATING OIL, INSPECTION DIVISION, TO THE DEPARTMENT OF REVENUE AND PLACE UPON THE COMMISSIONER OF REVENUE THE DUTIES AND FUNCTIONS NOW PERFORMED BY THE BOARD OF AGRICULTURE AND TO AUTHORIZE AND REQUIRE THE HIGHWAY PATROL UNDER THE DIRECTION OF THE DEPARTMENT OF REVENUE TO PERFORM THE DUTIES OF INSPECTORS FOR SUCH DEPARTMENT: AND TO LIMIT THE NUMBER OF MOTOR VEHICLE INSPECTORS," RATIFIED APRIL FIFTEENTH, 1933, IT BEING AN ACT, TRANSFERRING THE ILLUMINATING OIL, GAS AND LUBRICATING OIL, INSPECTION DIVISION, TO THE DEPARTMENT OF REVENUE, ETC.

The General Assembly of North Carolina do enact:

S. B. No. 238,
Public Laws 1933,
amended.

SECTION 1. That Senate Bill 238, it being an act entitled, "An Act to Transfer the State Highway Patrol from the Highway Department to the Department of Revenue and to Require Said Patrol to Perform Other and Additional Duties to those Prescribed by the Acts of 1929, Chapter 218, and the Act of 1931, Chapter 381; and to Transfer the Illuminating Oil, Gas and Lubricating Oil, Inspection Division, to the Department of Revenue and Place upon the Commissioner of Revenue the Duties and Functions now Performed by the Board of Agriculture and to Authorize and Require the Highway Patrol under the Direction of the Department of Revenue to Perform the Duties of Inspectors for such Department: and to Limit the Number of Motor Vehicle Inspectors," ratified April 15th, 1933, be and the same is hereby amended as follows:

Section 2,
amended.

In Section 2 of said Act after the figures and words, "381, shall be" and before the words, "the same" insert the word, "and," also after the words, "the same," and before the word "are" strike out the word "and."

SEC. 2. That this Act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 584

CHAPTER 492

AN ACT TO AMEND CHAPTER ONE HUNDRED AND TEN (110), ARTICLE FOUR (4), OF CONSOLIDATED STATUTES OF NINETEEN NINETEEN (1919), RELATING TO THE PRACTICE OF OPTOMETRY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section Sixty-six Ninety-six (6696) of Article Four (4), Chapter One Hundred and Ten (110) of Consolidated Statutes of Nineteen Nineteen (1919), be stricken out and there be substituted therefor the following:

Annual fees; Failure to pay; Revocation of license; Collection by suit.

For the use of the Board in performing its duties under this Article, every registered optometrist shall, in every year after the year One Thousand Nine Hundred and Thirty-two (1932) pay to the Board of Examiners the sum of not exceeding Five and no/100 Dollars (\$5.00), the amount to be fixed by the Board, as a license fee for the year. Such payments shall be made prior to the first day of April in each year, and in case of default in payment by any registered optometrist his certificate may be revoked by the Board at the next regular meeting of the Board after notice as herein provided. But no license shall be revoked for non-payment if the person so notified shall pay, before or at the time of consideration, his fee and such penalty as may be imposed by the Board. The penalty imposed on any one person so notified as a condition of allowing his license to stand shall not exceed Five and no/100 Dollars (\$5.00). The Board of Examiners may collect any dues or fees provided for in this Section by suit in the name of the Board. The notice hereinbefore mentioned shall be in writing, addressed to the person in default in the payment of dues or fees herein mentioned at his last known address as shown by the records of the Board, and shall be sent by the Secretary of the Board by Registered Mail, with proper postage attached, at least twenty (20) days before the date upon which revocation of license is considered, and the Secretary shall keep a record of the fact and of the date of such mailing. The notice herein provided for shall state the time and place of consideration of revocation of the license of the person to whom such notice is addressed.

C. S. 6696,
amended.

Annual license fee
of optometrists.

Time of payment.

Revocation in
event of
non-payment.

Maximum penalty.

Registered notice
before revocation.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 595

CHAPTER 493

AN ACT TO AMEND SECTION 2583 OF THE CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED NINETEEN, VOLUME ONE.

The General Assembly of North Carolina do enact:

C. S. 2583,
amended, as to
substitution of
trustees in mort-
gages and deeds
of trust.

SECTION 1. That section 2583, Volume One, Consolidated Statutes of North Carolina, be, and the same is hereby amended, by inserting the words, "and/or recorded," between the word "executed" and the word "and" in line three, and by inserting at the end of line four after the word "state," and before the word "the" in line five, "or has disappeared from the community of his residence and his whereabouts remains unknown in such community for a period of three months and cannot, after diligent inquiry be ascertained," and by inserting the words "and/or recorded," between the word "executed" and the word "is" in line six of said section.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 605

CHAPTER 494

AN ACT PRESCRIBING THE MANNER OF ADVERTISE-
MENT AND SALE OF SCHOOL PROPERTY.*The General Assembly of North Carolina do enact:*

Ch. 136, Public
Laws 1923,
amended.

SECTION 1. That section sixty-two of chapter one hundred and thirty-six of the Public Laws of North Carolina, Session 1923, be and the same is hereby repealed.

Advertisement of
sale of school
property.

SEC. 2. That when in the opinion of the Board, any school-house, schoolhouse site or other public school property has become unnecessary for public school purposes, it may sell the same at public auction after advertising the said property for the period of time and in like manner as to places and publication in newspapers as now prescribed for sales of real estate under deeds of trust. *Provided further*, that the sale shall be reported to the office of the Clerk of the Superior Court and remain open for ten (10) days for an increase bid, and if the said bid is increased the property shall be re-advertised in the manner as re-sales under deeds of trusts, and if there is no raised or increased bid within ten (10) days, the Chairman and Secretary of the Board shall execute a deed to the pur-

Reported to
Clerk.

Re-sale on raised
bid.

chaser, and the proceeds shall be paid to the Treasurer of the County School Fund.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 4. This act shall be in force and effect from and after ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 633

CHAPTER 495

AN ACT SUPPLEMENTAL TO SENATE BILL NO. 55 THE SAME BEING AN ACT TO AMEND SECTION 3893 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO FEES OF WITNESSES.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill No. 55, ratified February 8, 1933, be and the same is hereby amended by adding at the end of section 1 of said bill the following: "*Provided* this act shall not apply to officers who, under contract of employment, receive as a part of their compensation fees allowed by law." S. B. No. 55,
Public Laws 1933,
amended, as to
witness fees.

SEC. 1½. That the provisions of this bill shall apply only to Rutherford, Polk, McDowell, Cleveland and Henderson Counties. Counties to which
applicable.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 712

CHAPTER 496

AN ACT EXEMPTING PITT COUNTY FROM CERTAIN SECTIONS OF HOUSE BILL NO. 158, PASSED BY THE 1933 SESSION OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions of Sections 19 and 20 of House Bill No. 158, passed by the General Assembly of 1933, shall not apply to Pitt County, and said County is hereby exempted from said Sections 19 and 20. H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, amended,
exempting Pitt
County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 664

CHAPTER 497

AN ACT TO AID PUBLIC SCHOOL TEACHERS IN SECURING, RAISING AND RENEWING THEIR CERTIFICATES.

The General Assembly of North Carolina do enact:

Colleges and universities to aid school teachers in raising certificates.

SECTION 1. That each and every college or university of the State is hereby authorized to aid public school teachers or prospective teachers in securing, raising, or renewing their certificates without restrictions, except as set forth in the rules and regulations of the State Board of Education, applying alike to all departments, work, and instructors of each and every college or university in this State.

Conflicting laws repealed.

SEC. 2. All laws or rules and regulations in conflict herewith are hereby repealed.

SEC. 3. This Act shall be in force from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 683

CHAPTER 498

AN ACT TO AMEND CHAPTER 86 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION OF 1925, AUTHORIZING AND EMPOWERING ADMINISTRATORS, EXECUTORS OR COLLECTORS OF A DECEDENT'S ESTATE TO RENEW OBLIGATIONS.

The General Assembly of North Carolina do enact:

Ch. 86, Public Laws 1925, amended.

SECTION 1. That Section 1 of Chapter 86 of the Public Laws of North Carolina, Session of 1925, be, and the same is hereby amended by adding after the word "decedent" at the end of said section the following:

Renewing obligations due decedent's estate.

"unless the time for final settlement of the estate of said decedent has been extended from year to year for a longer period by order of the Clerk of the Superior Court, approved by the resident Judge of the Superior Court, and when the time for final settlement of said decedent's estate has been so extended, such note, bond or other obligation for the payment of money or any renewal thereof by the said administrator, executor or collector may likewise be extended but not beyond the period authorized by the Court for the final settlement of the estate of said decedent."

Extension period limited.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 688

CHAPTER 499

AN ACT TO AMEND HOUSE BILL NO. 1154, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, ENTITLED "AN ACT TO PROVIDE FOR THE REORGANIZATION OF BANKS IN NORTH CAROLINA," SO AS TO PROVIDE FOR THE TRANSFER OF TRUST BUSINESS IN CONNECTION WITH THE REORGANIZATION OF NATIONAL BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 11 of House Bill No. 1154, Public Laws of One Thousand Nine Hundred and Thirty-three, entitled "An Act to provide for the Reorganization of Banks in North Carolina," be, and the same is hereby, amended by inserting after the comma following the word "Act" in the second line thereof, the following: "or, in case of a national bank if reorganized under the provisions of the Act of Congress of March 9, 1933, known as the 'Bank Conservation Act.'"

H. B. 1154,
Public Laws 1933,
amended, as to
reorganization
of banks.

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 693

CHAPTER 500

AN ACT RELATING TO FUNDING AND REFUNDING BONDS OF COUNTIES, MUNICIPALITIES AND OTHER GOVERNMENTAL UNITS.

The General Assembly of North Carolina do enact:

SECTION 1. Funding or refunding bonds authorized by a bond ordinance adopted under the Municipal Finance Act, or by a bond order adopted under the County Finance Act, when such ordinance or order was adopted before the eleventh day of April, nineteen hundred and thirty-three, may be delivered notwithstanding such ordinance or order may not contain a description of the indebtedness to be funded or refunded. *Provided*, all funding, refunding or readjustment bonds authorized to be issued after the eleventh day of April, nineteen hundred and thirty-three, must conform to the requirements of all laws enacted for the purpose of funding, refunding and readjusting such indebtedness.

Validation of
certain funding
and refunding
bonds of local
units.

SEC. 2. This Act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 707

CHAPTER 501

AN ACT TO AMEND HOUSE BILL 660, SAME BEING ENTITLED "AN ACT TO REQUIRE THE FEES FOR WHICH A COUNTY IS LIABLE UNDER ARTICLE 5, CHAPTER 23, CONSOLIDATED STATUTES, TO BE APPLIED UPON THE PAYMENT OF TAXES," RATIFIED APRIL 10, 1933, SO AS TO EXEMPT WILSON COUNTY FROM THE PROVISIONS OF SAID ACT.

The General Assembly of North Carolina do enact:

H. B. No. 660,
Public Laws 1933,
amended, as to
fees for which
county is liable
being applied on
taxes, by exempt-
ing Wilson
County.

SECTION 1. That House Bill No. 660, it being, "An Act to require the fees for which a county is liable under Article 5, Chapter 5, Consolidated Statutes, to be applied upon the payment of taxes," ratified April 10, 1933, be and the same is amended as follows: At end of Section 3 of said act add the following: *Provided*, no provision of this act shall apply to Wilson County.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 709

CHAPTER 502

AN ACT TO REPEAL HOUSE BILL NUMBER 1297, ENTITLED, "AN ACT TO AMEND SENATE BILL NUMBER 180 OF THE SESSION OF THE GENERAL ASSEMBLY OF 1933, SO AS TO EXCLUDE JACKSON COUNTY FROM THE MANDATORY PROVISIONS OF SAID ACT," RATIFIED MAY 5th, 1933.

The General Assembly of North Carolina do enact:

H. B. 1297,
Public Laws 1933,
repealed, and
S. B. No. 180,
Public Laws 1933,
amended, placing
Jackson County
under Tax Relief
Act.

SECTION 1. That House Bill 1297 entitled, "An act to amend Senate Bill 180 of the Session of the General Assembly of 1933, so as to exclude Jackson County from the Mandatory provisions of said act," ratified May 5th, 1933, be and the same is hereby repealed.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 716

CHAPTER 503

AN ACT TO AMEND THE REVENUE ACT WITH RELATION TO ABSORPTION OF THE TAX ON MOTION PICTURES.

The General Assembly of North Carolina do enact:

SECTION 1. That section 105 of an act enacted at this session of the General Assembly, known as House Bill No. 120, entitled "An Act to Raise Revenue," be amended by adding after the word "tax" in line 37 of the printed committee substitute bill the following:

H. B. No. 120,
Public Laws 1933,
Revenue Act,
amended.

"*Provided*, if the tax upon admissions herein levied is not added to the admission price as a separate charge to any exhibition of motion pictures, shown under percentage royalty contracts, the gross receipts with reference to such royalty contracts shall be deemed to be the gross receipts from admissions after the percentage tax upon gross receipts shall have been paid or deducted."

Absorption of tax
on motion pictures.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 719

CHAPTER 504

AN ACT RELATIVE TO DRAINAGE ASSESSMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. Whenever any assessment has been made or may be made by any drainage district formed under the laws of the State of North Carolina upon any lands in said district, either for construction or maintenance of its system of drainage or for any other purpose, and the particular assessment made against any particular piece of property has been paid or shall be hereafter paid in full, then and in that event no other or further assessment may be made upon said land for the purpose of providing money for the purpose for which the original assessment was made.

No drainage
assessments for
original object
may be levied on
property when
once paid in full.

SEC. 2. That the provisions of the Act shall not apply to Mecklenburg County.

County excepted.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this Act shall be in force from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 747

CHAPTER 505

AN ACT TO REPEAL HOUSE BILL NO. 1628, OF THE PRESENT SESSION OF THE GENERAL ASSEMBLY, RATIFIED MAY 12, 1933, AND TO AMEND SENATE BILL 180, OF THE PRESENT SESSION OF THE GENERAL ASSEMBLY, RATIFIED FEBRUARY 13, 1933.

The General Assembly of North Carolina do enact:

H. B. No. 1628,
Public Laws 1933,
repealed.

SECTION 1. That House Bill No. 1628, of the present session of the General Assembly, ratified May 12, 1933, be, and the same is hereby repealed.

S. B. No. 180,
Public Laws 1933,
Tax Relief Act,
amended, exempt-
ing Dare County
and its
municipalities.

SEC. 2. That Senate Bill No. 180 of the present session of the General Assembly, ratified February 13, 1933, be amended by adding at the end of Section 9 thereof, the following: "*Provided*, that Section 9 shall not apply to Dare County and the municipalities therein."

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1284

CHAPTER 506

AN ACT TO AMEND SECTION 25 OF CHAPTER 120 OF THE PUBLIC LAWS OF 1929, RELATING TO CHOICE OF PERSONAL PHYSICIAN.

The General Assembly of North Carolina do enact:

Ch. 120, Public
Laws 1929,
Workmen's Com-
pensation Act,
amended, as to
injured employee
selecting personal
physician.

SECTION 1. That section twenty-five of chapter one hundred and twenty, Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby amended by adding to said section the following: "*Provided, however*, if he so desires, an injured employee may select a physician of his own choosing to attend, prescribe and assume the care and charge of his case, subject to the approval of the Industrial Commission."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1645

CHAPTER 507

AN ACT TO AMEND THE MACHINERY AND REVENUE ACTS ENACTED AT THIS SESSION OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill No. 914, entitled "An Act to Provide for the Listing and Valuing of All Property, Real, Personal and Mixed, at Its True Value in Money," ratified on the 3rd day of April, 1933, be amended by adding after the word "act" in the first line of Section 2 the following: "or the Revenue Act."

H. B. No. 914,
Public Laws 1933,
Machinery Act,
amended.

SEC. 2. That the act of the General Assembly enacted at this session, known as House Bill No. 120, entitled "An Act to Raise Revenue," be amended by adding thereto the following additional sections:

H. B. No. 120,
Public Laws 1933,
Revenue Act,
amended.

"Sec. 512. The definitions contained in Article 1 of House Bill No. 914, entitled 'An Act to Provide for the Listing and Valuing of All Property, Real, Personal and Mixed, at Its True Value in Money,' shall be incorporated as definitions applicable to this act. Definitions.

"Sec. 513. That this act shall be in force and effect from and after its ratification."

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1653

CHAPTER 508

AN ACT TO DEFINE THE LIMITS OF THE VILLAGE OF YANCEYVILLE IN THE COUNTY OF CASWELL, AND TO PRESCRIBE THE LIMITS IN SAID VILLAGE IN WHICH BEER AND OTHER BEVERAGES MENTIONED IN THE "BEVERAGE CONTROL ACT OF 1933" MAY BE SOLD.

The General Assembly of North Carolina do enact:

SECTION 1. That for the purposes of this act the limits of the village of Yanceyville shall be and include all the property within one-half mile in each direction of the public square.

Corporate limits
of Yanceyville.

SEC. 2. That it shall be unlawful to sell any beer, lager beer, ale, porter, wine, fruit juices, and other brewed or fermented beverages mentioned in the "Beverage Control Act of 1933," in the area mentioned and described in section one of this act, except that the beverages mentioned in said act may be sold at any place of business on the Public Square coming

Sale of beer and
wines limited to
business district.

under the provisions of said act or within seventy-five feet each way from the outer margins of said square. *Provided*, that a license is obtained as provided by law, it being the purpose and intention to confine the sale of beverages mentioned in the "Beverage Control Act of 1933" to the business section of the village of Yanceyville.

Violation made
misdemeanor.

SEC. 3. That any person, firm, or corporation or other combination acting as a unit violating the provisions of this act shall be guilty of misdemeanor and may be fined or imprisoned in the discretion of the court.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1657

CHAPTER 509

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF HOUSE BILL NUMBER 120, ENTITLED "AN ACT TO RAISE REVENUE," PASSED AND ORDERED ENROLLED, MAY 11TH, 1933.

The General Assembly of North Carolina do enact:

H. B. No. 120,
Public Laws 1933,
Revenue Act,
amended.

SECTION 1. That House Bill Number One hundred and twenty, entitled "An act to Raise Revenue," passed and ordered enrolled, May 11th, 1933, be and the same is amended as follows:

In subsection (b) of section 112, where it reads

As to population
in tax on coal and
coke dealers.

"In cities or towns of 10,000 population and over
25,000 population \$50.00"
strike out the word "over" and insert the word "less" so that
it will read

In cities or towns of 10,000 population and less
than 25,000 population \$50.00.

Conflicting laws
repealed.

SEC. 2. That all laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1669

CHAPTER 510

AN ACT TO APPOINT S. M. BOYETTE, D. P. SPELL
AND N. H. BARBER JUSTICES OF THE PEACE IN
JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That S. M. Boyette, D. P. Spell and N. H. Barber be, and they are hereby appointed Justices of the Peace in Ingrams Township, Johnston County, for a term of four (4) years: *Provided*, that they may qualify at any time within sixty (60) days after the ratification of this act.

Appointment of
Johnston County
Justices of the
Peace.

Qualification.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1675

CHAPTER 511

AN ACT CREATING AN AGRICULTURAL AND BREEDERS' ASSOCIATION FOR THE COUNTY OF PASQUOTANK ON APPROVAL BY THE VOTERS OF SAID COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That there is hereby created an Agricultural and Breeders' Association Commission for the County of Pasquotank to consist of three members to have and exercise the power and authority hereinafter set forth, and which Commission hereby established shall for the first term consist of the following citizens of Pasquotank County, North Carolina, to-wit:

Agricultural and
Breeders' Associ-
ation Commission
created in Pasquo-
tank County.

L. B. Culpepper, Chairman, of Pasquotank County, F. Webb Williams and C. E. Thompson, all of Pasquotank County.

Nominees.

The term of office of said Commissioners shall be for a period of six years from the date of the ratification of this act and their successors in office shall be appointed by the Legislature for a like term: *Provided, however*, that any vacancies occurring in said Commissioners by reason of resignation, death, inability to serve or otherwise then and in such event such unexpired term of office shall be filled by the remaining members of such commission: *Provided, further*, that at all times two members of such commission shall be residents of Pasquotank County, North Carolina.

Term of office.

Vacancies.

Compensation.	The Chairman of the Commission shall receive as compensation the sum of eighteen hundred dollars per year and each member of the Commission other than the Chairman shall receive as compensation the sum of three hundred dollars per year; and said Commission shall have full power and authority
Secretary.	to employ or otherwise secure in their discretion a secretary for the Commission, the salary of such secretary to be designated by the Commission, and also to employ or otherwise
Other assistants.	secure such legal and clerical assistance as the Commission shall deem necessary and all salaries and expenses of the Commission shall be borne and paid as hereinafter set out.
Designation of name.	The Commission herein appointed shall be known and designated as the Pasquotank County Agricultural and Breeders' Association Commission and shall exercise its authority and act both generally and specially by and under such name.
Granting franchise for race course.	SEC. 2. The Commission herein appointed shall have full power and authority to grant to any association, duly incorporated under the laws of North Carolina, a franchise or privilege for a term of years not less than five nor more than ten
Manner of granting.	to construct, own, operate and maintain a race course or driving park for trotting, pacing and running races of horses in the manner hereinafter set out:
Purpose of breeding horses of quality.	SUB-SEC. (a). No franchise or privilege shall be granted by the Commission to any corporation except one created especially for the purpose of improving and promoting the breeding of quality horses; and,
Financial responsibility of franchise holder.	SUB-SEC. (b). That said corporation have sufficient capitalization and financial resources to satisfy the Commission that it is financially able to comply with all the rules and regulations of the Commission and is fully able to financially and otherwise to maintain and operate its properties in accordance with such rules and regulations as the Commission shall from time to time prescribe; and
Rules of holding races.	SUB-SEC. (c). That any corporation holding such a franchise in the event it shall desire to conduct trotting, pacing or running horses shall conduct such races only upon days and dates set by, and under the rules and regulations of the Jockey Club, which now maintains offices and headquarters at number two hundred and fifty Park Avenue, New York City.
Charges to be paid.	SUB-SEC. (d). That as a prerequisite to the issuance of a franchise or privilege, the said corporation desiring said franchise or privilege shall at the time of making application therefor pay to the said Commission for the use and benefit of Pasquotank County the following charges or fees:
Minimum of \$100.	First: For the franchise or privilege sought to be granted the minimum sum of one hundred dollars and in the event the said corporation shall desire a franchise or privilege for

more than the minimum period allowed by this act, such corporation shall pay in addition to the minimum fee of one hundred dollars an additional fee of one hundred dollars for each additional year, and in the event said franchise or privilege is refused, the said fee shall be returned to the applicant, otherwise said fee shall be forthwith paid into the treasury of Pasquotank County; and,

Additional charge
of \$100 per year.

Second: In the event such franchise or privilege is granted said corporation, the said corporation shall also pay to the Commission for the use and benefit of Pasquotank County for each day or part of day during which said corporation conducts races or racing, a sum equivalent to ten per cent of the gross receipts of the corporation derived from all operations connected with or incident to the operation of such races or racing conducted during such day or part of day. In no event, however, the amount so to be paid to exceed the sum of five thousand dollars per day, and said amount to be paid in addition to such tax as may be now or hereafter fixed by law.

Also 10% of gross
receipts for races
each day.

Maximum per
day, \$5,000.

SUB-SEC. (e). In addition to the foregoing fees all costs and expenses of the Agricultural and Breeders' Association Commission shall be borne by the corporation holding a franchise from said Commission, and if more than one corporation shall hold a franchise, the costs and expenses of said Commission shall be prorated among the holding franchises.

Expenses borne
by holder of
franchise.

SEC. 3. That when the Commission shall have granted a franchise or privilege as aforesaid to any corporation as aforesaid, the said corporation is hereby fully authorized and empowered to legally construct, build, carry on, maintain and operate a park, driving ground or race course outside the corporate limits of the City of Elizabeth City, but inside the corporate limits of Pasquotank County and to conduct and to maintain therein horse races: *Provided, however*, that no race or racing shall be conducted on Sunday and no race or racing shall begin or commence before the hour of one P. M. Eastern Standard Time, and that no person under the age of twenty-one years shall be admitted as a patron within the grounds of said park, driving ground or race course unless such person is accompanied by his or her parent or guardian, and such corporation is hereby expressly granted full power and authority to operate and maintain what is generally known as "Pari Mutuel Machines or Appliances" of the kind employed and in use at recognized racing courses in America: *Provided, however*, that said Pari Mutuel Machines and Appliances shall only be maintained and operated within the enclosure of said park, driving ground or race course and only on days or parts of days when races or racing is being therein conducted, and it shall be legal for any and all persons legally within the

Privileges of
franchise.

No Sunday races.

Hours limited.

Restriction on
admittance of
minors.

Pari mutuel
machines allowed.

Betting permitted. enclosure of said park, driving ground or race course while said park, driving ground or race course is open for racing, to participate in the operation, or become a patron of said Pari Machines and Appliances.

Franchise irrevocable if conditions met.

SUB-SEC. (a). Any franchise or privilege granted by the Commission to any corporation under the provisions of this act shall be and remain irrevocable so long as said corporation complies with the terms and provisions of said franchise and complies with the rules and regulations of the said Commission: *Provided, however*, that no franchise granted to any corporation by said Agricultural and Breeders' Association Commission shall be transferred or assigned to any other corporation except by and with the written consent of the Commission first obtained.

Not assignable without consent.

Rules and regulations.

SEC. 4. That the Commission herein appointed shall have full power and authority to adopt such rules and regulations as it may from time to time deem necessary to properly carry out the intentions of this act and any violations of any of the provisions of this act or any violations of any of the rules and regulations of the Commission by any Corporation holding a franchise or by any of its officers, agents or employees shall be a misdemeanor.

Violation made misdemeanor.

Act not effective till approved by voters.

SEC. 5. That the provisions of this act shall become effective only when the same has been approved by the voters of Pasquotank County and the board of commissioners of said county is hereby authorized and directed to hold an election, within sixty days after the ratification of this act, at which time there shall be submitted to the qualified voters of Pasquotank County the question of creating an Agricultural and Breeders' Association Commission and allowing a race course to be constructed for horse racing in said county. At said election, those favoring such proposition shall vote a ballot on which shall be written or printed the words "For Race Course" and those not favoring such proposition shall vote a ballot on which shall be written or printed the words "Against Race Course." If a majority of the votes cast at said election shall be "For Race Course" then the provisions of this act shall be in full force and effect, but if a majority of the votes cast be "Against Race Course," then the provisions of this act shall be null and void.

Ballots.

C. S., ch. 39, art. 34, and ch. 82, subch. 12, thus amended.

SEC. 6. That this act shall apply only to Pasquotank County, and when and if approved by the voters of said County, Pasquotank County shall be exempted from such provisions of chapter thirty-nine and article thirty-four, sub-chapter twelve of chapter eighty-two, of the Consolidated Statutes of North Carolina as may be in conflict therewith.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 703

CHAPTER 512

AN ACT TO PROHIBIT THE SALE OF BEER OR OTHER ALCOHOLIC BEVERAGES WITHIN ONE-HALF MILE OF ANY CHURCH BUILDING IN THE VILLAGE OF WORTHVILLE, RANDOLPH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to sell any wine, beer or other alcoholic beverages authorized to be sold under the Beverage Control Act of 1933 within a distance of one-half mile of any church building in the village of Worthville, Randolph County.

Sale of beer and wines near churches in Worthville prohibited.

SEC. 2. Any person, firm or corporation violating the provisions of this Act shall be guilty of a misdemeanor.

Violation made misdemeanor.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this Act, to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 4. This Act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 731

CHAPTER 513

AN ACT TO EXEMPT DRAINAGE DISTRICTS IN PITT COUNTY FROM OPERATION OF CERTAIN SECTIONS OF SENATE BILL NO. 180, PASSED BY THE 1933 SESSION OF THE GENERAL ASSEMBLY, RELATING TO TAX LIENS.

The General Assembly of North Carolina do enact:

SECTION 1. That all drainage districts and drainage district assessments in Pitt County are exempted from the operations of Section 9 of Senate Bill No. 180, passed by the 1933 Session of the General Assembly.

S. B. No. 180, Public Laws 1933, Tax Relief Act, amended, exempting Pitt County drainage districts.

SEC. 2. This act shall apply only to Pitt County.

SEC. 3. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1673

CHAPTER 514

AN ACT TO AMEND SENATE BILL 313, RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES, WHICH WAS RATIFIED MARCH 20, 1933, BY EX-EMPTING SURRY COUNTY FROM THE OPERATION OF SAID ACT.

The General Assembly of North Carolina do enact:

S. B. No. 313,
Public Laws 1933,
amended, exempt-
ing Surry County
from law concern-
ing registering
Federal crop liens.

Conflicting laws
repealed.

SECTION 1. That Surry County be, and the same is hereby exempt from the provisions of Senate Bill three hundred and thirteen, relating to the fees for Registering Federal Crop Liens and Federal Chattel Mortgages, which was ratified March twentieth, nineteen thirty-three.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 145

CHAPTER 515

AN ACT TO APPOINT JUSTICES OF THE PEACE FOR PITT COUNTY.

The General Assembly of North Carolina do enact:

Pitt County
Justices of the
Peace appointed.

SECTION 1. That W. C. Cobb and William A. Dunn be and they are hereby appointed Justices of the Peace in and for Belvoir Township, Pitt County, for a term of six years.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 618

CHAPTER 516

AN ACT TO PRESERVE THE RECREATIONAL ADVANTAGES OF THE STATE LAKES.

Preamble:
Recreational
value of State
lakes.

Whereas, the various State lakes of North Carolina are owned by the public and should be administered for the highest service to all the people; and

Whereas, the natural advantages of these State lakes should be developed for the attraction of tourists as well as for residents of the State, and in order to prevent the destruction of the natural beauty of these waters to the deprivation of the pleasures they afford to the public; *therefore*

The General Assembly of North Carolina do enact:

SECTION 1. That all recreation, including hunting, fishing, etc., in, upon or above, any or all of the State lakes, referred to in Section 7544 of the Consolidated Statutes and subsequent laws, may be regulated in the public interest by the State agency having administrative authority over these areas.

Recreational use regulated.

SEC. 2. That for the purpose of protecting the breeding grounds of the fish inhabiting these State lakes, the administrative authority in control of said lakes may extend to the waters of all streams running into said lakes so that such regulations relating to fishing as in the opinion of such authority will help to accomplish such purpose may be put into effect.

Fish breeding protected.

SEC. 3. That no person, firm or corporation shall erect upon the floor of, or in or upon, the waters of any State lake which is State property, any dock, pier, pavillion, boat house, bath house, or other structure without first having secured a permit to do so from the State agency in charge of such State property. Said permit must set forth in required detail the size, cost and nature of such structure, and any person, firm or corporation erecting any such structure, without a proper permit or not in accordance with the specifications of said permit shall be guilty of a misdemeanor and upon conviction shall be fined not more than \$50 or imprisoned not exceeding thirty days. The State being the owner of the property may immediately proceed to remove such unlawful structure through due process of law, or may abate or remove the same as a nuisance after five days' notice.

No docks or other structures allowed without permission.

Contents of permit.

Violation made misdemeanor.

Removal of illegal structures.

SEC. 4. That the Department of Conservation and Development, through its authorized agent or agents, is hereby authorized to require of non-residents of the county within which a State lake is situated a daily or weekly permit in lieu of the regular "resident State license" for fishing with hook and line or rod and reel within said lake in accordance with the regulations of the Department relating to said lake, as follows: A one-day permit, 35 cents; a two-day permit, 50 cents; a weekly permit, \$1. With the exception of the features of this Section, the laws and regulations dealing with the issuance of fishing permits by said Department must be complied with.

License fees for fishing charged non-residents by Department of Conservation and Development.

Schedule of fees.

SEC. 5. *Provided* this Act shall not repeal H. B. No. 700 regulating the speed of boats on White Lake, in Bladen County, being ratified March 15th, 1933: *Provided further*, that this act shall not apply to Craven County.

Certain Act unaffected.

Excepted county.

SEC. 6. All laws, both public and public-local, or clauses of such laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. This act shall be in force from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 626

CHAPTER 517

AN ACT TO AUTHORIZE THE STATE HIGHWAY COMMISSION TO DESIGNATE CERTAIN ROADS AS LIGHT TRAFFIC ROADS.

The General Assembly of North Carolina do enact:

C. S. 3846 and
ch. 145, Public
Laws 1931,
amended.

SECTION 1. That Section 3846 (j) of volume three of Consolidated Statutes, as amended by Section twenty-one of Chapter one hundred and forty-five of the Public Laws of one thousand nine hundred and thirty-one, be amended by adding the following additional sub-section:

Designation by
State Highway
Commission of
light traffic roads.

“(c). The State Highway Commission shall have authority to designate any highways upon the State system as ‘Light Traffic Roads’ when, in the opinion of the State Highway Commission, such roads are inadequate to carry and will be injuriously affected by the maximum legal traffic loads: and all such roads so designated shall be conspicuously posted as ‘Light Traffic Roads’ and shall be so shown by appropriate designation upon the official maps published by the State Highway Commission: and the maximum load limits allowed by law for highways in this State shall, as to such light traffic roads, be reduced to the extent of twenty per cent. *Provided*, that no standard concrete highway or other highway built of material of equivalent durability shall be designated as a light traffic road.”

So posted.

Maximum load
limits.

Exceptions.

SEC. 2. That this Act shall be in force from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 686

CHAPTER 518

AN ACT TO REPEAL SENATE BILL NO. 476, RATIFIED APRIL 24, 1933, ENTITLED "AN ACT THAT THE SALE OF LIME PRODUCED BY CONVICT LABOR BE CONFINED TO THE VARIOUS STATE DEPARTMENTS AND ITS SUB-DIVISIONS."

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill No. 476, ratified April 24, 1933, entitled "An Act That the Sale of Lime Produced by Convict Labor be Confined to the Various State Departments and its Sub-Divisions," be and the same is hereby repealed.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S. B. No. 476,
Public Laws 1933,
as to sale of lime
produced by
convict labor,
repealed.

Conflicting laws
repealed.

S.B. 701

CHAPTER 519

AN ACT TO SUPPLEMENT THE APPROPRIATION MADE TO THE CORPORATION COMMISSION AND/OR THE PUBLIC UTILITY COMMISSIONER.

Whereas, the amount of \$25,000.00 for 1933-1934 and \$22,090.00 for 1934-1935, appropriated by the Legislature, is inadequate to pay the reduced salaries of the members of the Corporation Commission, the necessary minimum office force and the absolutely necessary expenses of maintaining the Commission even in the most economical way, and

Whereas, there is a most insistent demand on the part of the people of the State, as has been evidenced by the recent action of this Legislature, for an investigation of utilities in order that it may be determined what are just and proper rates for the services rendered by the utilities, and

Whereas, in order to determine what are just and proper rates, funds must be provided for the purpose of ascertaining the values of the properties devoted to the public use before rates can be properly and definitely fixed to produce a fair return on said valuations, and

Whereas, said valuations can not be determined without funds sufficient to make audits and appraisals and no funds whatever are now available, and

Whereas, the Revenue Bill, which has just been enacted by the Legislature, promises to raise an amount sufficient to bal-

Preamble:
Inadequate
appropriation
for Corporation
Commission.

Necessity for
investigation into
rates of public
utilities.

ance the budget and enable the Legislature to make an additional appropriation as hereinafter provided; *Now, Therefore,*

The General Assembly of North Carolina do enact:

Additional
appropriation
made for such
purpose.

SECTION 1. That there is hereby appropriated to the Corporation Commission and/or the Public Utilities Commissioner the sum of ten thousand dollars (\$10,000.00) per annum for the special purpose of investigating public utility properties and practices for the purpose of determining fair and equitable rate structures. The expenditures under this appropriation are to be under the control of the Governor and the Budget Commission.

Appropriation for
appraisals and
audits.

SEC. 2. That for the purpose of carrying out the provisions of Section 1037 (d) of Section one, of Chapter four hundred and fifty-five, P. L. (Public Laws) one thousand nine hundred and thirty-one, the additional sum of \$25,000.00 per annum is hereby appropriated for use by the Governor, in addition to the General Emergency and Contingency Fund to cover expenses of such appraisals and/or audits.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Effective
June 30, 1933.

SEC. 4. That this act shall be in force from and after June thirtieth, one thousand nine hundred and thirty-three.

Ratified this the 15th day of May, A. D. 1933.

S.B. 723

CHAPTER 520

AN ACT TO AMEND HOUSE BILL 1232, BEING AN ACT TO APPOINT JUSTICES OF PEACE IN THE SEVERAL COUNTIES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

H. B. No. 1232,
Public Laws 1933,
amended.

SECTION 1. That House Bill 1232, being an Act to Appoint Justices of Peace in the Several Counties in North Carolina, passed at this session of the General Assembly, and ratified May 2, 1933, be, and the same is hereby amended by adding the following names under the caption of Catawba County:

Catawba County
Justices of the
Peace appointed.

N. A. Whitener..... Hickory Township
J. W. Gentry..... Jacobs Fork Township
Fred L. Phillips..... Jacobs Fork Township

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 730

CHAPTER 521

AN ACT TO REPEAL HOUSE BILL 1560, ENTITLED A
JOINT RESOLUTION MAKING THE CHICKADEE THE
OFFICIAL BIRD OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill 1560, a joint resolution making the chickadee the official bird of the State, ratified May 8, 1933, be and the same is hereby repealed.

H. R. No. 51 of
1933, making
chickadee official
bird of State,
repealed.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 733

CHAPTER 522

AN ACT TO PROVIDE FOR REGULATIONS SO AS TO
PROHIBIT UNFAIR TRADE PRACTICES IN THE AD-
MINISTRATION OF THE GENERAL RETAIL SALES
TAX LAW.

Whereas, the enactment of House Bill 120 of the General Assembly of Nineteen Hundred Thirty-three embraces the levying of a General Retail Sales Tax in North Carolina, imposed as a license tax on retail merchants for the privilege of doing business in the State; and

Preamble:
Enactment of
General Sales Tax.

Whereas, the need exists for the promulgation of uniform rules and regulations whereby the merchants may conduct successfully their business in the State while operating under this emergency levy; *Therefore*

Need of proper
rules for
enforcement.

The General Assembly of North Carolina do enact:

SECTION 1. That in order that fair trade practices may be encouraged and any deleterious effect of the retail sales tax levy may be minimized, the Commissioner of Revenue is empowered and directed to devise, promulgate and enforce regulations under which retail merchants shall collect from the consumers, by rule uniform as to classes of business, the sales tax levied upon their business by the retail sales tax article; *Provided*, that the Commissioner of Revenue shall have the power to change the regulations and methods under which the merchants shall collect the tax from the consumers, from time to time, as experience may prove expedient and advisable. Methods for the passing on by merchants to their customers the retail sales tax on sales to said customers may include plans which require both more and less than three (3%) per cent of the sale price, the purpose being to enable the mer-

To prevent unfair
trade practices,
Commissioner of
Revenue may
require tax passed
on to consumer.

May change rules.

Method of passing
tax on.

Notice to
merchants.

Violation made
misdemeanor.

Prosecution by
solicitors.

Tax itself
unaffected.

chants to collect approximately the amount of three (3%) per cent on their total sales volume. Such regulations as herein authorized shall be promulgated by the Commissioner of Revenue to become effective after reasonable notice to the retail merchants and when so promulgated they shall have the full force and effect of law. Any merchant who violates such rules and regulations shall be guilty of a misdemeanor and upon conviction shall be fined not less than five (\$5.00) dollars nor more than five hundred (\$500.00) dollars or be imprisoned for not more than six months, or be both fined and imprisoned in the discretion of the court; *provided, however*, that every such violation shall be a separate offense hereunder. It shall be the duty of the solicitors of the several judicial districts of the State to prosecute violations of this Act.

SEC. 2. That the provisions of this Act shall not affect in any manner the character or validity of the sales tax levy as a merchants license tax, and they may not be pleaded or considered in the event any provision of the general revenue act is attacked as unconstitutional.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 737

CHAPTER 523

AN ACT TO TRANSFER THE DIVISION OF WEIGHTS AND MEASURES TO THE DEPARTMENT OF REVE- NUE AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

Governor author-
ized to transfer
Division of
Weights and
Measures to
Department of
Revenue.

SECTION 1. That the Governor of North Carolina is hereby authorized by executive order to transfer the Superintendent of Weights and Measures, as set up by Chapter 261, Public Laws of 1927, and the laws amendatory thereto, to the Department of Revenue.

Rules and regula-
tions governing
removal from
Commissioner of
Agriculture.

Ch. 261, Public
Laws 1927, thus
amended.

SEC. 2. That in the case of the transfer of the Superintendent of Weights and Measures as set forth in the preceding section, the Governor, together with the Commissioner of Revenue, are hereby authorized and empowered to promulgate and enforce such rules and regulations as he or they may deem necessary or advisable to effectuate Section 4 of the Act known as Senate Bill No. 238, enacted by the General Assembly of 1933, as well as Chapter 261 of the Public Laws of 1927 as amended, and all appointive and elective authority now vested in the Commissioner of Agriculture by Chapter 261 of the Public Laws of 1927 pertaining to weights and measures, are

hereby transferred to the Governor of North Carolina; and the Governor is specifically authorized and empowered to appoint a Superintendent of Weights and Measures to serve at the will of the Governor.

Naming
Superintendent.

SEC. 3. Whenever any commodity now named in Section 8060, Consolidated Statutes, shall be quoted or sold by the bushel, the bushel shall consist of the number of pounds stated in said section; and whenever quoted or sold in subdivisions of the bushel, the number of pounds shall consist of the fractional part of the number of pounds as set forth therein for the bushel; and when sold by the barrel shall consist of the number of pounds constituting 3.281 bushels.

Certain measures
regulated.

SEC. 4. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 749

CHAPTER 524

AN ACT AUTHORIZING THE DIRECTOR OF THE BUDGET TO USE CERTAIN UNENCUMBERED BALANCES EXISTING UNDER THE APPROPRIATIONS OF 1931 TO DISCHARGE INTEREST OBLIGATIONS INCURRED IN OPERATION OF PUBLIC SCHOOLS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Director of the Budget is hereby authorized to use any unencumbered balance or balances that may exist under the appropriations made under title IV, 5, (2) and (2½), Chapter 429, Public Laws of 1931, and known as the six months school fund, the Tax Reduction Fund and the Emergency Fund for the support of the public schools, in either and/or both years of the biennium ending June 30, 1933, to discharge the interest obligations incurred in providing funds to operate the public schools for the said biennium.

Governor empowered to use unencumbered 1931 appropriations on interest obligations incurred in operating schools.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 95

CHAPTER 525

AN ACT TO AMEND SECTION ONE THOUSAND THREE HUNDRED THIRTY-FOUR OF THE CONSOLIDATED STATUTES IN REGARD TO THE PUBLICATION OF ANNUAL STATEMENT OF CLAIMS AND REVENUES IN HERTFORD COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1334,
amended, as to
publication of
certain annual
statements in
Hertford County.

SECTION 1. That section one thousand three hundred thirty-four be amended by striking out all after the colon in line ten and inserting in lieu thereof the following: "*Provided* that the Board of County Commissioners of Hertford County shall not be required to publish the statement in some newspaper in the county if, in their discretion, the cost of the publication is excessive."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 706

CHAPTER 526

AN ACT TO AMEND SECTION 1681 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO EXEMPT MOORE COUNTY FROM PROVISION FOR PAYMENT FOR DAMAGES DONE BY DOGS.

The General Assembly of North Carolina do enact:

C. S. 1681,
amended, as to
compensation for
damages done
by dogs in
Moore County.

SECTION 1. That section one thousand six hundred and eighty-one, of the Consolidated Statutes of North Carolina be amended by adding after the word "County" and the period following said word in the last line of said section, the following: "*Provided*, that all of the provisions of said section one thousand six hundred eighty-one of the Consolidated Statutes of North Carolina, after the word 'collected' and the colon following in line five (5) of said section shall not apply to Moore County."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be and they are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 836

CHAPTER 527

AN ACT TO AUTHORIZE THE STATE SUPERINTENDENT OF PUBLIC INSTRUCTION TO PAY FROM THE TAX REDUCTION FUND THE BALANCE DUE CERTAIN SCHOOL TEACHERS IN WILKES COUNTY ON SALARIES FOR THE SCHOOL YEAR 1931-1932.

Whereas, an insufficient amount of money was provided to take care of the extended school term in Fairplains District, Wilkes County, for the school year 1931-1932 for the reason that an erroneous valuation for said district was sent to the State Board of Equalization, the correct valuation for the district for the year 1931 being \$331,114 and the valuation used by the Board of Equalization being \$510,000; and

Preamble:
Insufficient appropriation for schools in Wilkes County for 1931-32.

Whereas, certain public school teachers in said Fairplains District were employed for the eight months term and performed their full contract in teaching said length of time, but on account of insufficient funds furnished by the Board of Equalization were not paid for the full period, the amount of said unpaid salaries being as follows: Grady F. Miller, principal, \$89.10, Mrs. Angie Henderson, \$85.50, Mrs. E. D. Dancy, \$76.50, Mary Louise Jones, \$67.60, a total amount of \$318.60: *Now therefore*,

Salaries of certain teachers unpaid.

Enumeration.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Superintendent of Public Instruction is hereby authorized, empowered and directed to pay to the County Board of Education of Wilkes County from the Tax Reduction Fund set apart for the year one thousand nine hundred thirty-two—one thousand nine hundred and thirty-three the sum of three hundred and eighteen dollars and sixty cents, to be used by said county board in the payment of the salaries hereinabove set forth.

State Superintendent of Public Instruction directed to pay such salaries.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 926

CHAPTER 528

AN ACT TO AMEND SECTION 3481 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA BY CONFERRING UPON THE CORPORATION COMMISSION OR ITS SUCCESSOR THE POWER TO AUTHORIZE THE CESSATION OF PASSENGER SERVICE UPON RAILROADS WHERE THE CONVENIENCE AND NECESSITY OF THE TRAVELING PUBLIC DO NOT REQUIRE THE RUNNING OF PASSENGER TRAINS.

The General Assembly of North Carolina do enact:

C. S. 3481,
amended.

Discontinuance
by Corporation
Commission of
passenger service
on railroads when
public convenience
justifies.

Required freight
service unaffected.

SECTION 1. That section three thousand four hundred and eighty-one of the Consolidated Statutes be and it is hereby amended by adding at the end thereof the following: "The Corporation Commission, or its successor, however, shall have and it is hereby vested with the power in any case in which the convenience and necessity of the traveling public do not require the running of passenger trains upon its railroad to authorize such railroad company to cease the operation of passenger trains as long as the convenience and necessity of the traveling public shall not require such operation: *Provided* that this Act and any ruling hereafter made by the Corporation Commission, or its successors, shall not be construed as abrogating or repealing the provisions of any charter or franchise requiring such common carrier to furnish daily freight service over its lines, nor cause the discontinuance of daily freight service where now maintained.

SEC. 2. This Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1091

CHAPTER 529

AN ACT TO LIMIT THE TIME IN WHICH ACTIONS MAY BE MAINTAINED TO RECOVER DEFICIENCY JUDGMENTS AFTER THE FORECLOSURE OF MORTGAGES AND DEEDS OF TRUST ON REAL ESTATE.

The General Assembly of North Carolina do enact:

Actions to recover
deficiency judgments
limited to
within one year
of foreclosure.

SECTION 1. No action shall be maintained on any promissory note, bond, evidence of indebtedness or debt secured by a mortgage or deed of trust on real estate after the foreclosure of the mortgage or deed of trust securing the same, except within one year from the date of sale under such foreclosure, or from the date of the ratification of this Act, if such sale precedes

its ratification; but this Act shall not extend the time of limitation on any such action.

SEC. 2. All laws and parts of laws in conflict with this Act are hereby repealed. Conflicting laws repealed.

SEC. 3. This Act shall be in force from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1450

CHAPTER 530

AN ACT TO AMEND SECTION 3337 OF THE CONSOLIDATED STATUTES PERTAINING TO ACKNOWLEDGMENT BEFORE JUSTICES OF THE PEACE WHERE CLERK'S CERTIFICATES OR ORDER OF REGISTRATION DEFECTIVE, APPLICABLE ONLY TO THE COUNTIES OF CLAY AND BUNCOMBE.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand three hundred and thirty-seven of the Consolidated Statutes be amended by striking out the words "one thousand nine hundred and seven" in line nine and the words "nineteen hundred and seven" in the last line and inserting in lieu thereof the words "one thousand nine hundred and twenty-eight": *Provided*, that this act shall not apply to pending litigation. C. S. 3337, amended, validating defective J. P. probates in Clay County.

SEC. 2. *Provided further* that this Act shall apply only to probates taken by Justices of the Peace in Clay County during the year of 1927.

SEC. 3. All laws and clauses of laws in conflict with this Act are hereby repealed. Conflicting laws repealed.

SEC. 4. This Act shall be in force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1472

CHAPTER 531

AN ACT TO AMEND CHAPTER 103, PUBLIC LAWS 1929, RELATING TO THE PUNISHMENT FOR OBTAINING ENTERTAINMENT AT HOTELS AND BOARDING HOUSES WITHOUT PAYING THEREFOR.

The General Assembly of North Carolina do enact:

Ch. 103, Public Laws 1929, amended, as to punishment for jumping hotel and boarding house bills.

Conflicting laws repealed.

SECTION 1. That section two, chapter one hundred and three, Public Laws of one thousand nine hundred and twenty-nine, be amended so as to read as follows: "This act shall only apply to Martin, Pitt, Wake, Watauga, Buncombe, Jackson and Franklin Counties."

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1500

CHAPTER 532

AN ACT TO AMEND CHAPTER TWO HUNDRED SIXTY OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, AND CHAPTER TWO HUNDRED FOUR OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO TAX SALES.

The General Assembly of North Carolina do enact:

Ch. 260, Public Laws 1931, amended, as to tax sales.

Ch. 204, Public Laws 1929, likewise amended.

Order to make deed.

Conflicting laws repealed.

SECTION 1. That section five of Chapter two hundred sixty, Public Laws of one thousand nine hundred thirty-one, be and the same is hereby amended by inserting after the word "herein" and before the word "otherwise" in line nineteen the words "or at any time before the order to make deed is made."

SEC. 2. That section three of Chapter two hundred four, Public Laws of one thousand nine hundred twenty-nine, be and the same is hereby amended by adding at the end thereof the following: "But no such judgment shall be effective, or be made to become effective, until final order to make deed is made."

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1578

CHAPTER 533

AN ACT TO AMEND AN ACT RATIFIED ON THE 5TH DAY OF MAY, ONE THOUSAND NINE HUNDRED THIRTY-THREE, THE SAME BEING ENTITLED "AN ACT TO AMEND CHAPTER ONE HUNDRED TWENTY-TWO OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, AND AMENDATORY ACTS THERETO, PARTICULARLY CHAPTER THREE HUNDRED THIRTY-SIX OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, SO AS TO CHANGE THE RATES FOR AUTOMOBILES, TRUCKS, TRUCK TRACTORS, TRAILERS, SEMI-TRAILERS AND BUSSES," AND BEING COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. FOUR HUNDRED FORTY-SIX.

The General Assembly of North Carolina do enact:

SECTION 1. The act ratified the 5th day of May, one thousand nine hundred thirty-three, known as "An act to amend Chapter one hundred twenty-two of the Public Laws of one thousand nine hundred twenty-seven, and amendatory acts thereto, particularly Chapter thirty-three of the Public Laws of one thousand nine hundred thirty-one, so as to change the rates for automobiles, trucks, truck tractors, trailers, semi-trailers and busses," being Committee Substitute for House Bill No. 446, is hereby amended by inserting after the words "shall not be included" and before the words "or revenue" in the fourth line from the end of subsection six, the following: "and amounts expended for tolls in using toll bridges shall be deducted from gross revenues."

H. B. No. 446,
Public Laws 1933,
amended, as to
license rates on
automobiles.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Tolls deductible
from gross
revenues.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Conflicting laws
repealed.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1639

CHAPTER 534

AN ACT TO AUTHORIZE THE DIRECTOR OF THE DIVISION OF PURCHASE AND CONTRACT TO EXCHANGE THE AUTOMOBILE NOW OWNED BY THE STATE OF NORTH CAROLINA AND ALLOTTED TO THE GOVERNOR FOR ANOTHER AUTOMOBILE WHENEVER IN HIS JUDGMENT SAME IS NECESSARY.

Preamble:
Expensive upkeep
on State's autom-
obile allotted to
Governor.

Whereas, the automobile now owned by the State of North Carolina and allotted for use to the Governor has been in constant use for four years and has been driven more than one hundred and fifty thousand miles; and

Whereas, after an automobile has had this much use, its upkeep and operation is expensive; and

New machine
advisable.

Whereas, it would be more economical to secure a new machine to be allotted for use of the Governor: *Now, therefore*,

The General Assembly of North Carolina do enact:

Director of
Purchase and
Contract author-
ized to exchange
old car for new.

SECTION 1. That the Director of the Division of Purchase and Contract is hereby authorized and empowered in his discretion and at any time during the next biennium that he thinks is proper, to sell or exchange the automobile now owned by the State of North Carolina and assigned for use to the Governor of North Carolina for a new automobile, which automobile shall be owned by the State of North Carolina and allotted for use of the Governor, and whatever difference in price shall be paid out of the Contingency and Emergency Fund.

Difference in price
paid out of
Contingency and
Emergency Fund.

Request for
allotment.

SEC. 2. That the request and allotment for the appropriation to carry out the above shall be made upon request of the Director of the Division of Purchase and Contract whenever asked by him in the manner now provided by law.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1660

CHAPTER 535

AN ACT TO PREVENT FRAUD AND DECEPTION IN THE SALE OF REBUILT ELECTRIC STORAGE BATTERIES AND PRESCRIBING PENALTIES FOR VIOLATION THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. Any person, firm or corporation who assembles or rebuilds an electric storage battery for use on automobiles, in whole or in part, out of second-hand or used material such as containers, separators, plates, groups or other battery parts, and sells same or offers same for sale in the State of North Carolina without the word "rebuilt" placed in the side of the container, shall be guilty of a misdemeanor and, upon conviction thereof, shall be sentenced to pay a fine not exceeding two hundred and fifty dollars or imprisoned for a term not exceeding six months or both.

Rebuilding storage batteries out of old parts and sale of, regulated.

Violation made misdemeanor.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1662

CHAPTER 536

AN ACT TO AMEND SENATE BILL NUMBER 180 ENTITLED, "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALE CERTIFICATES," RATIFIED MARCH 27, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill number one hundred and eighty, ratified on March twenty-seventh, one thousand nine hundred thirty-three, be amended by changing the period at the end of section fourteen to a semi-colon and adding the following: "and *provided further* that the portion of said act which provides for a ten (10%) per cent discount for cash payment and for payment of installments before same become due may not apply to the County of Chatham or any municipality of said county if and when the County Board of Commissioners of said county or the governing body of any municipality in said county by resolution duly approved by said board as governing body provides that same be not allowed."

S. B. No. 180, Public Laws 1933, Tax Relief Act, amended.

Discount on payment of delinquent taxes in Chatham County.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1668

CHAPTER 537

AN ACT TO REGULATE THE DISTRIBUTION OF PUBLIC FUNDS AND COLLECT LICENSE FEES IN CERTAIN COUNTIES IN NORTH CAROLINA.

Preamble:
Payment of
monies by
National Forest
Commission to
certain counties
for road and
school funds.

Whereas, section six thousand one hundred twenty-six (a) of Consolidated Statutes, nineteen hundred twenty-four, provides:

"All funds paid by the National Forest Commission, by authority of act of Congress approved May twenty-third, one thousand nine hundred and eight (Thirty-five Stat., two hundred sixty), for the counties of Avery, Buncombe, Burke, Haywood, Henderson, Jackson, Macon, Swain, Transylvania, Watauga, and Yancey, shall be paid to the treasurers, or to the men acting as such, of the above-named counties, for the use and benefit of the school fund and road fund of each county: *Provided*, that said funds in each county shall be divided equally between the road fund and the school fund. All funds which may hereafter come into the hands of the State Treasurer from like sources shall be likewise distributed"; and

Roads and schools
taken over by
State.

Whereas, the public laws of North Carolina now prescribe that all public roads and public schools in North Carolina shall be supported by the State; *Now, therefore*,

The General Assembly of North Carolina do enact:

Such monies
directed to county
general funds.

SECTION 1. That all funds paid by the National Government to the various Counties of North Carolina, under above section, shall hereafter be paid to the proper county officers and said funds shall, when received, be placed in the account of the general County Funds.

License fees for
hunting and
fishing on govern-
ment-owned prop-
erty unaffected.

SEC. 2. That no wording in Section two thousand and ninety-nine, Consolidated Statutes, nineteen nineteen, or any other North Carolina Statute or law, or special act, shall be construed to abrogate the vested rights of the State of North Carolina to collect fees for license for hunting and fishing on any government owned land or in any government owned stream in North Carolina including the license for County, State or non-resident hunters or fishermen; or upon any lands or in any streams hereafter acquired by the Federal Govern-

ment within the boundaries of the State of North Carolina. The lands and streams within the boundaries of the Great Smoky Mountains National Park to be excepted from this act.

Exception.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1679

CHAPTER 538

AN ACT TO AMEND SENATE BILL 318, BEING "AN ACT TO IMPROVE THE SANITARY CONDITIONS OF THE MANUFACTURE OF BEDDING," RATIFIED MAY 3RD, 1933, SO AS TO EXEMPT EDGECOMBE, WILSON AND LENOIR COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill three hundred and eighteen, being "An Act to improve the sanitary conditions of the manufacture of bedding," ratified the third day of May, nineteen hundred and thirty-three, be amended by adding a section to said act, to be designated as "Sec. 11 (a)," and reading as follows:

S. B. No. 318,
Public Laws 1933,
amended, as to
manufacture of
bedding.

"Sec. 11 (a). *Provided* that in cases where mattresses are made solely by blind persons that such blind persons shall be exempt from paying the tax provided in said Senate Bill 318."

Blind persons
exempt from tax.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1685

CHAPTER 539

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF HOUSE BILL NO. 1232, IT BEING, "AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," ORDERED ENROLLED MAY 13, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill No. 1232 entitled, "An act to appoint Justices of the Peace for the several Counties of North Carolina," ordered enrolled May 13, 1933, be and the same is hereby amended as follows: For the County of Swain, Nantahala Township, add the name of R. E. Breedlove.

H. B. No. 1232,
Public Laws 1933,
amended, naming
additional Justice
of the Peace for
Swain County.

SEC. 2. That this Act shall be in force from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 589

CHAPTER 540

AN ACT TO ALLOW PERSONS IN CHEROKEE, HAYWOOD, HENDERSON, JACKSON, MACON, RUTHERFORD AND TRANSYLVANIA COUNTIES TO COME UNDER THE PROVISIONS OF HOUSE BILL NUMBER 1321 OF THE 1933 SESSION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA RELATING TO BANK DEPOSITS AND THE PAYMENT OF DEBTS AND OTHER OBLIGATIONS.

The General Assembly of North Carolina do enact:

H. B. No. 1321,
Public-Local Laws
1933, amended,
as to purchase and
sale of bank
deposits.

SECTION 1. That House Bill Number 1321 of the 1933 Session of the General Assembly of North Carolina be amended by striking out the word "County" in line 3 of Section One thereof and inserting after the word "Buncombe" a comma and the words "Cherokee, Craven, Edgecombe, Halifax, Haywood, Henderson, Jackson, Johnston, Macon, Robeson, Rutherford, Sampson, Stanly, Wilson and Transylvania, Alexander, Avery, Beaufort, Bertie, Bladen, Camden, Carteret, Catawba, Chatham, Chowan, Cleveland, Duplin, Edgecombe and all the municipalities therein with the exception of the town of Pine Tops, Gaston, Gates, Hertford, Hoke, Jones, Lee, Lenoir, Lincoln, Mecklenburg, Montgomery, Moore, Nash, New Hanover, Northampton, Pamlico, Pasquotank, Perquimans, Pitt, Polk, Richmond, Rockingham, Scotland, Stokes, Tyrrell, Wayne, Wilkes Counties," and by further amending said section by striking out the word "is" in line 4 and inserting in lieu thereof the word "are" and by adding after the word "closed" in line 4 the following: "which have been closed eighteen months or longer prior to the ratification of this act."

As to Robeson
County.

SEC. 2. "This act shall not apply to any closed bank, or banks, in Robeson County, if, after thirty days' notice by publication, 49%, or more, of the depositors of such closed bank protest in writing to the Commissioner of Banks. The State Commissioner of Banks is hereby directed to publish due notice to depositors in closed banks in Robeson County for a period of at least thirty days, said notice to begin within twenty days after the ratification of this act. After the said thirty days' notice, and before the full provisions of this act shall become effective as to such bank, or banks, in Robeson County, the Commissioner of Banks shall publish a complete

list of all depositors together with a list of the names of all depositors protesting under the previous notice. The Commissioner of Banks is hereby authorized to take such further steps as are necessary, in his discretion, to carry out the main purpose of this section."

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1691

CHAPTER 541

AN ACT TO AMEND SENATE BILL NO. 589, RELATING TO CLOSED BANKS IN CERTAIN COUNTIES.

Whereas, Senate Bill No. 589 has the following provision:

"This act shall not apply to any closed bank, or banks, in Robeson County, if, after thirty days' notice by publication, forty-nine per cent (49%), or more, of the depositors of such closed bank protest in writing to the Commissioner of Banks. The State Commissioner of Banks is hereby directed to publish due notice to depositors in closed banks in Robeson County for a period of at least thirty (30) days, said notice to begin within twenty (20) days after the ratification of this act. After the said thirty (30) days' notice, and before the full provisions of this act shall become effective as to such bank, or banks, in Robeson County, the Commissioner of Banks shall publish a complete list of all depositors together with a list of the names of all depositors protesting under the previous notice. The Commissioner of Banks is hereby authorized to take such further steps as are necessary, in his discretion, to carry out the main purpose of this section." And,

Preamble:
Reorganization of
closed banks in
Robeson County.

Protest of
depositors.

Notice to
depositors.

Publication of
list of depositors.

Whereas, said proviso relates to all banks in Robeson County;
Now therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the provision above quoted shall apply only to banks in Maxton Township, Robeson County, North Carolina.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S. B. No. 589,
Public Laws 1933, \ amended, restrict-
ing operation
of Act.

Conflicting laws
repealed.

S.B. 676

CHAPTER 542

AN ACT TO PREVENT KIDNAPPING IN THE STATE OF NORTH CAROLINA, AND FIXING THE PENALTY FOR KIDNAPPING A HUMAN BEING.

The General Assembly of North Carolina do enact:

Kidnapping made felony in State.

SECTION 1. That it shall be unlawful for any person, firm or corporation, or any individual, male or female, or its or their agents, to kidnap or cause to be kidnapped any human being, or to demand a ransom of any person, firm or corporation, male or female, to be paid on account of kidnapping, or to hold any human being for ransom; *Provided, however,* that this act shall not apply to a father or mother for taking into their custody their own child.

Exception.

Punishment, life imprisonment.

SEC. 2. That any person, or their agent, violating or causing to be violated any provisions of this act shall be guilty of a felony, and upon conviction therefor, shall be punishable by imprisonment for life.

Civil liability of offending firm or corporation, \$25,000.

SEC. 3. That any firm or corporation violating, or causing to be violated through their agent or agents, any of the provisions of this act, and upon being found guilty, shall be liable to the injured party suing therefor, the sum of Twenty-five thousand dollars (\$25,000), and shall forfeit its or their charter and right to do business in the State of North Carolina.

Forfeiture of right to do business.

Conflicting laws repealed.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 650

CHAPTER 543

AN ACT TO AMEND SECTION 162 OF THE BUDGET REVENUE BILL OF 1933, CONCERNING THE CHAIN STORE TAX COVERING DEPARTMENTS IN A DEPARTMENT STORE.

The General Assembly of North Carolina do enact:

H. B. No. 120, Public Laws 1933, Revenue Act, amended.

SECTION 1. That Section 162 of the Budget Revenue Bill of 1933, being the paragraph covering Branch or Chain Stores, be amended by adding at the end thereof the following:

Chain store tax covering departments in a department store.

"This section shall not include the operation of a single department in a department store, where the business is conducted in the general name of the department store and not in the name of the owner of the single department."

SEC. 2. That all laws and clauses of law in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1291

CHAPTER 544

AN ACT TO CONSOLIDATE UNDER THE MOTOR VEHICLE BUREAU IN THE DEPARTMENT OF REVENUE ALL ACTIVITIES OF THE STATE RELATING TO THE REGISTRATION AND LICENSING OF MOTOR VEHICLES, THE INSPECTION OF GASOLINE AND OTHER PETROLEUM PRODUCTS, THE COLLECTION OF GASOLINE TAXES, AND THE ENFORCEMENT OF THE MOTOR VEHICLE LAWS.

The General Assembly of North Carolina do enact:

SECTION 1. The Commissioner of Revenue shall set up in the Department of Revenue a Motor Vehicle Bureau and appoint as administrative head of said Bureau a Deputy Motor Vehicle Commissioner which Deputy Motor Vehicle Commissioner shall at all times be under the authority and control of the Commissioner of Revenue. There shall be transferred and organized under the Motor Vehicle Bureau all such activities as are now provided by law in the Department of Revenue for the registration and licensing of motor vehicles, for the collection of gasoline taxes, and likewise all duties and authority now conferred by law upon the Department of Agriculture with respect to the inspection and analysis of kerosene, gasoline, and lubricating oils; and likewise all duties and authority now conferred by law upon the State Highway Commission with respect to the enforcement of the motor vehicle laws and control and direction of the State Highway Patrol; and such other additional duties as are hereinafter provided for.

Motor Vehicle Bureau set up in Department of Revenue; Deputy Commissioner.

Duties and powers.

SEC. 2. That in order to more fully carry out the purposes of this act, there is hereby created a Motor Vehicle and Inspection Board, to be composed of the Governor, or such person as he may designate to serve in his stead, the Commissioner of Revenue, and the Chairman of the State Highway Commission, who shall serve without additional compensation.

Motor Vehicle and Inspection Board created.

SEC. 3. It shall be the duty of the Motor Vehicle and Inspection Board, after public notice and provision for the hearing of all interested parties within sixty days after the ratification of this act, to adopt minimum standards for each of

Minimum standards for articles inspected.

Publication.	the articles for which inspection is provided in Consolidated Statutes, section four thousand eight hundred and fifty-two, and to cause such standards to be published throughout the State and made available for all dealers in such products. After the adoption and publication of said standards, it shall be unlawful to sell or offer or expose for sale or exchange or to use in this State any of such products which fail to comply with the standards so adopted. The said Motor Vehicle and Inspection Board shall from time to time, after a public hearing, have a right to amend, alter, or change said standards.
Compliance with standards compulsory.	SEC. 4. It shall be unlawful for any person, firm, corporation or association who has purchased gasoline or other liquid motor fuel upon which a road tax has been paid, or which has been designated gasoline of legal standard, to in any wise adulterate or lower the standard of same by the addition thereto of kerosene, or any other liquid or substance, and sell or offer for sale the same.
Adulteration of articles prohibited.	SEC. 5. That for the purpose of protecting the State's revenues, and for the purpose of preventing frauds, substitutions, adulterations, and other reprehensible practices, sections four thousand eight hundred fifty and four thousand eight hundred and fifty-one of the Consolidated Statutes be, and the same are hereby so amended as to authorize and empower said department, or its agents, to examine, investigate, inspect and take samples of all kerosene, gasoline, benzine, naptha, petroleum solvents, distillates, gas oil, furnace or fuel oil, and all other volatile and inflammable liquids by whatever name known or sold and produced, manufactured, refined, prepared, distilled, compounded or blended for the purpose of generating power in motor vehicles for the propulsion thereof by means of internal combustion, or which are sold or used for such purposes, and any and all substances or liquids or commodities which, in themselves, or by reasonable combinations with others, might be used for, or as substitutes for, motor fuels. But, it is not the purpose of this statute to impose any inspection tax upon commodities except kerosene oil, gasoline, and other products of petroleum used as motor fuels, as provided in section four thousand eight hundred fifty-six of the Consolidated Statutes. The inspection tax shall be due and payable upon the total quantity of kerosene, gasoline, or other motor fuels sold or used as required by the laws imposing tax under the gasoline road tax; and payment of same shall be made concurrent therewith, unless the Commissioner of Revenue shall by rule and regulation prescribe other methods for the collection of such tax; and the said Commissioner is hereby expressly given authority to make and provide for the enforcement of such rules and regulations as the said Com-
C. S. 4850 and 4851, amended, empowering Board to sample articles to be inspected.	
Inspection tax.	
Levy of same.	
Payment.	

missioner may find necessary to secure the inspection of all gasoline and kerosene, and to collect the inspection fee therefor. To this end the laws requiring transportation agencies to report to the Department of Revenue the delivery in this State of gasoline and/or kerosene are hereby amended so as to authorize the said Commissioner of Revenue to require said transportation agencies to likewise report any of the other articles mentioned in this section which, in the opinion of the Commissioner, may be necessary or useful in preventing the adulteration of gasoline or kerosene.

Reports of transportation agencies.

SEC. 6. That the Commissioner of Revenue be authorized to provide for laboratory analysis of samples of the inspected articles by continuing said work in the Department of Agriculture as heretofore, upon such arrangements as may be mutually agreed upon between the Commissioner of Revenue and the Commissioner of Agriculture, or by transferring said laboratory analysis to the Division of Laboratory and Tests in the Department of the State Highway Commission, as he may find most advantageous and economical.

Laboratory analysis.

SEC. 7. A certified copy of the official test of the analysis of any petroleum product made under the provisions of this act, under the seal of the Commissioner of Revenue, shall be admissible as evidence of the fact therein stated in any of the courts of this State on the trial of any issue involving the qualities of said product.

Analysis certificate admissible in evidence.

SEC. 8. That in addition to the duties now imposed by law upon the State Highway Patrol, the Deputy Motor Vehicle Commissioner shall direct the members of the State Highway Patrol to perform the duties now imposed by law upon the inspectors as authorized by Consolidated Statutes, section four thousand eight hundred fifty-four, and they shall be invested with all the authority of such inspectors. The Deputy Motor Vehicle Commissioner may likewise direct any employee of the Motor Vehicle Bureau to collect samples of the articles to be inspected, and they shall, upon such designation, have all the authority now conferred by law upon inspectors for this purpose.

Inspection duties of Highway Patrol.

Collection of samples.

SEC. 9. That the Deputy Motor Vehicle Commissioner shall cause samples to be taken not only of bulk shipments and in original packages, but likewise at the various retail distributing points throughout the State, to the end that the public may be protected in the quality of petroleum products purchased, and that the mixing and blending of other products with gasoline to avoid the tax thereon may be prevented.

Samples taken of bulk shipments and from retail distributors.

SEC. 10. Power of Commissioner of Revenue to Cancel License and Surrender Bond. If any licensee shall at any time file a false report of the data or information required by law,

Violation of Act by distributors cause of revocation of license.

or shall fail or refuse or neglect to file any report required by law, or to pay the full amount of the tax as required by law, the Commissioner of Revenue may forthwith cancel the license of such licensee and notify such licensee in writing of such cancellation by registered mail to the last known address of such licensee appearing in the files of the Commissioner of Revenue. In the event that the license of any licensee shall be cancelled by the Commissioner of Revenue as hereinbefore provided in this section, and in the event such licensee shall have paid to the State of North Carolina all the taxes due and payable by it under this act, together with any and all penalties accruing under any of the provisions of this act, then the Commissioner of Revenue shall cancel and surrender the bond theretofore filed by said licensee.

Cancellation of bond.

Failure to make reports or pay tax incurs penalty of amount of tax and interest.

SEC. 11. *Penalty for failure to report or to pay taxes promptly.* When any licensee shall fail to file reports with the Commissioner of Revenue, as required by this act, or shall fail to pay to the Commissioner of Revenue the amount of inspection tax due to the State of North Carolina when the same shall be payable, a penalty of one hundred per cent (100%) shall be added to the amount of the tax due, and said penalty of one hundred per cent (100%) shall immediately accrue, and thereafter said tax and penalty shall bear interest at the rate of one per cent (1%) per month until the same is paid.

In event of failure to report or false reports, Commissioner may estimate motor fuels subject to taxation.

SEC. 12. *The Commissioner of Revenue may estimate motor fuel received.* Whenever any licensee shall neglect or refuse to make and file any report as required by this act, or shall file an incorrect or fraudulent report, the Commissioner of Revenue shall determine after an investigation the number of gallons of kerosene oil and motor fuel with respect to which the licensee has incurred liability under the tax laws of the State of North Carolina, and shall fix the amount of the taxes and penalties payable by the licensee under this act accordingly. In any action or proceeding for the collection of the inspection tax for kerosene oil or motor fuel and/or any penalties or interest imposed in connection therewith, an assessment by the Commissioner of Revenue of the amount of tax due, and/or interest and/or penalties due to the State, shall constitute prima facie evidence of the claim of the State; and the burden of proof shall be upon the licensee to show that the assessment was incorrect and contrary to law; and the Commissioner of Revenue may institute action therefor in the Superior Court of Wake County, regardless of the residence of such licensee or the place where the default occurred.

Burden on offender to show that assessment is erroneous.

SEC. 13. The word "licensee" as used in this act is hereby defined and declared to include and embrace not only the person, firm or corporation to which the license is issued, but all its agents, servants, and employees.

"Licensee" defined.

SEC. 14. The agents of the Deputy Motor Vehicle Commissioner shall be required to investigate and inspect the equipment for measuring gasoline, lubricating oil, and illuminating oil, and other petroleum products, and make report of such inspection to the Deputy Motor Vehicle Commissioner. In all cases where it is found, after inspection, that the measuring equipment used in connection with the distribution of such products is inaccurate, and if the owner, within five days after the notice of such inaccuracy, fails to correct the same and continues to use it, he shall be guilty of a misdemeanor, and the Deputy Motor Vehicle Commissioner is authorized to condemn and confiscate such equipment: *Provided*, that the owner of any such equipment, before the same is confiscated, shall have a right to a hearing before the Motor Vehicle and Inspection Board hereinbefore provided.

Measuring equipment to be inspected.

Reports.

Use of inaccurate equipment made misdemeanor.

Confiscation.

Right of hearing.

SEC. 15. That in addition to the members of the State Highway Patrol, the Deputy Motor Vehicle Commissioner shall not be allowed a field force of more than six men, other than the auditors provided in House Bill number three hundred and eighty (380), providing for the auditing of the accounts of gasoline distributors.

Field force limited.

SEC. 16. That the Commissioner of Revenue shall have authority and it shall be his duty to pass reasonable rules and regulations to require all operators of motor vehicles for hire to have such vehicles properly equipped with brakes and lights, in accordance with the requirements of law, and to require satisfactory evidence of liability insurance where same is required by law, prior to the issuance of annual license therefor, and to have the same inspected periodically during the period of said license; and the Commissioner of Revenue is authorized and directed to take all necessary steps to enforce such rules and regulations.

Vehicles for hire regulated.

Periodical inspection.

SEC. 17. That the salary of the Deputy Motor Vehicle Commissioner and the number and salaries of the various clerks and assistants assigned to him by the Commissioner of Revenue shall be fixed by the Budget Bureau, and all appropriations made under the several departments for the various activities here consolidated, or so much thereof as may be necessary, shall, with the approval of the Budget Bureau, be made available for carrying out the purposes of this act.

Compensation of members of new department.

SEC. 18. That item No. 20 in House Bill No. 125, enacted at the present session of the General Assembly, appropriating to the Department of Agriculture for gasoline and oil inspec-

H. B. No. 125, Public Laws 1933, amended, abolishing inspection appropriation.

Duties of Highway Patrol.

Allotment from inspection fees for necessary work.

Laws amended.

Conflicting laws repealed.

Effective July 1, 1933.

tion the sum of fifteen thousand six hundred and sixty dollars (\$15,660.00) for each of the fiscal years of the next ensuing bi-ennium, is hereby repealed. It shall be the duty of the Department of Revenue to utilize as far as practical its general organization, and including the services of the Highway Patrol, to carry out the provisions of this act and of Senate Bill No. 238, enacted at the present session of the General Assembly, in so far as can reasonably be done without additional or specific appropriation for such service. For the necessary laboratory work in connection with an efficient administration of the inspection laws by either the laboratories of the Department of Agriculture or of the State Highway Commission, as either of these agencies may be utilized under the provisions of this act, and for any other services necessary to be performed in carrying out the provisions of this act, there shall from time to time be allotted by the Budget Bureau from the inspection fees collected under authority of the inspection laws of this State such sums as the Budget Bureau may find to be necessary for the efficient administration of the inspection laws.

SEC. 19. That all laws relating to the subject matter of this act are hereby amended to such extent as may be necessary to make them conform to this act, and as thus amended continued in full force and effect; and all laws or clauses of laws inconsistent with the provisions of this act, to the extent of such inconsistency and conflict, but no further, are hereby repealed.

SEC. 20. That this act shall be in force and effect from and after the first day of July, one thousand nine hundred and thirty-three.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1686

CHAPTER 545

AN ACT CREATING AN AGRICULTURAL AND BREEDERS' ASSOCIATION FOR THE COUNTY OF ROWAN ON APPROVAL BY THE VOTERS OF SAID COUNTY.

The General Assembly of North Carolina do enact:

Agricultural and Breeders' Association Commission created in Rowan County.

SECTION 1. That there is hereby created an Agricultural and Breeders' Association Commission for the County of Rowan to consist of three members to have and exercise the power and authority hereinafter set forth, and which Commission hereby established shall for the first term consist of the following citizens of Rowan County, North Carolina, to-wit:

Members named.

W. C. Coughenour, Chairman, of Rowan County, John R. Crawford, and Brice P. Beard, all of Rowan County.

The term of office of said Commissioners shall be for a period of six years from the date of the ratification of this act and their successors in office shall be appointed by the Legislature for a like term: *Provided, however*, that any vacancies occurring in said Commissioners by reason of resignation, death, inability to serve or otherwise then and in such event such unexpired term of office shall be filled by the remaining members of such commission: *Provided, further*, that at all times two members of such commission shall be residents of Rowan County, North Carolina.

Terms of office.

Vacancies.

Residence.

The salary of the Commission shall be fixed by the Corporation, and said commission shall have full power and authority to employ or otherwise secure in their discretion a secretary for the Commission, the salary of such secretary to be designated by the Commission and also to employ or otherwise secure such legal and clerical assistance as the Commission shall deem necessary and all salaries and expenses of the Commission shall be borne and paid as hereinafter set out.

Compensation.

Secretary.

Other assistants.

The Commission herein appointed shall be known and designated as the Rowan County Agricultural and Breeders' Association Commission and shall exercise its authority and act both generally and specially by and under such name.

Designation of Commission.

SEC. 2. The Commission herein appointed shall have full power and authority to grant to any association duly incorporated under the laws of North Carolina a franchise or privilege for a term of years not less than five nor more than ten to construct, own, operate and maintain a race course or driving park for trotting, pacing and running races of horses in the manner hereinafter set out:

Power to grant franchise for racing course.

SUB-SEC. (a). No franchise or privilege shall be granted by the Commission to any corporation except one created especially for the purpose of improving and promoting the breeding of quality horses; and,

Conditions of franchise.

Breeding quality horses.

SUB-SEC. (b). That said corporation have sufficient capitalization and financial resources to satisfy the Commission, that it is financially able to comply with all the rules and regulations of the Commission and is fully able to financially and otherwise to maintain and operate its properties in accordance with such rules and regulations as the Commission shall from time to time prescribe; and

Financial responsibility of holder of franchise.

SUB-SEC. (c). That any corporation holding such a franchise in the event it shall desire to conduct trotting, pacing or running horses, shall conduct such races only upon days and dates set by, and under the rules and regulations of the Jockey Club, which now maintains offices and headquarters at number two hundred and fifty Park Avenue, New York City.

Rules and regulations for races.

Requisite charges.

SUB-SEC. (d). That as a pre-requisite to the issuance of a franchise or privilege, the said corporation desiring said franchise or privilege shall at the time of making application therefor pay to the said Commission for the use and benefit of Rowan County the following charges or fees:

Minimum of \$100.

First: For the franchise or privilege sought to be granted the minimum sum of one hundred dollars and in the event the said corporation shall desire a franchise or privilege for more than the minimum period allowed by this act, such corporation shall pay in addition to the minimum fee of one hundred dollars an additional fee of one hundred dollars for each additional year, and in the event said franchise or privilege is refused, the said fee shall be returned to the applicant, otherwise said fee shall be forthwith paid into the treasury of Rowan County; and,

For each additional year, \$100.

Also 10% of gross receipts.

Second: In the event such franchise or privilege is granted said corporation, the said corporation shall also pay to the Commission for the use and benefit of Rowan County for each day or part of day during which said corporation conducts races or racing, a sum equivalent to ten per cent of the gross receipts of the corporation derived from all operations connected with or incident to the operation of such races or racing conducted during such day or part of day. In no event, however, the amount so to be paid to exceed the amount of five thousand dollars per day, and said amount to be paid in addition to such tax as may be now or hereafter fixed by law.

Maximum of \$5,000 per day.

Holder of franchise to bear necessary expenses.

SUB-SEC. (e). In addition to the foregoing fees all costs and expenses of the Agricultural and Breeders' Association Commission shall be borne by the corporation holding a franchise from said Commission and if more than one corporation shall hold a franchise, the costs and expenses of said Commission shall be prorated among the holding franchises.

Construction of racing park.

SEC. 3. That when the Commission shall have granted a franchise or privilege as aforesaid to any corporation as aforesaid, the said corporation is hereby fully authorized and empowered to legally construct, build, carry on, maintain and operate a park, driving ground or race course outside the corporate limits of the City of Salisbury, but inside the corporate limits of Rowan County and to conduct and to maintain therein horse races: *Provided, however*, that no race or racing shall be conducted on Sunday and no race or racing shall begin or commence before the hour of one P. M. Eastern Standard Time, and that no person under the age of twenty-one years shall be admitted as a patron within the grounds of said park, driving ground or race course unless such person is ac-

No Sunday racing.

Hours regulated.

Admittance of minors regulated.

accompanied by his or her parent or guardian, and such corporation is hereby expressly granted full power and authority to operate and maintain what is generally known as "Pari Mutuel Machines or Appliances" of the kind employed and in use at recognized racing courses in America: *Provided, however,* that said Pari Mutuel Machines and Appliances shall only be maintained and operated within the enclosure of said park, driving ground or race course and only on days or parts of days when races or racing is being therein conducted, and it shall be legal for any and all persons legally within the enclosure of said park, driving ground or race course while said park, driving ground or race course is open for racing, to participate in the operation, or become a patron of said Pari Machines and Appliances.

Pari mutuel machines permitted.

Betting allowed.

SUB-SEC. (a). Any franchise or privilege granted by the commission to any corporation under the provisions of this act shall be and remain irrevocable so long as said corporation complies with the terms and provisions of said franchise and complies with the rules and regulations of the said Commission: *Provided, however,* that no franchise granted to any corporation by said Agricultural and Breeders' Association Commission shall be transferred or assigned to any other corporation except by and with the written consent of the Commission first obtained.

Franchise irrevocable if conditions met.

Not transferable without consent.

SEC. 4. That the Commission herein appointed shall have full power and authority to adopt such rules and regulations as it may from time to time deem necessary to properly carry out the intentions of this act and any violations of any of the provisions of this act or any violations of any of the rules and regulations of the Commission by any Corporation holding a franchise or by any of its officers, agents or employees shall be a misdemeanor.

Rules and regulations.

Violation of Act made misdemeanor.

SEC. 5. That this act shall apply only to Rowan County, and shall be in full force and effect, when and after an election has been duly called and held by the Commissioners of Rowan County, and a majority of the votes cast have declared in favor of said act, the said Commissioners being hereby authorized and empowered to hold said election.

Approval of voters necessary.

Ratified this the 15th day of May, A. D. 1933.

S.B. 653

CHAPTER 546

AN ACT TO AMEND SECTION 218 (c) OF VOLUME 3, OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER ONE HUNDRED THIRTEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, RELATING TO UNCLAIMED DEPOSITS IN CLOSED BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That Public Laws of one thousand nine hundred twenty-seven, Section 218 (c), subsection twelve, be amended by inserting after the word "examination," and before the word "any" in line nine, the following words:

"Any indebtedness against any bank which has been established or recognized as a valid liability of said bank before it went into liquidation, for which no claimant has filed claim, and/or any liability for which claim has been filed and disapproved, shall be listed in the office of the Clerk of the Superior Court of the county in which the bank is located, by the Liquidating Agent, and the dividends accruing thereto shall be held for a period of three months after said liquidation is completed, and shall then be disposed of as the law governing escheats directs," so that said subsection twelve shall read as follows:

"(12). Upon the expiration of the time fixed for presentation of claims, the Chief State Bank Examiner, or the duly appointed agent, shall make a full and complete list of the claims presented and of the deposits as shown, including and specifying any claims or deposits which have been rejected by him, and shall file one copy in the office of the Clerk of the Superior Court in the pending action, and shall keep one copy on file with the inventory in the office of the bank for examination. Any indebtedness against any bank which has been established or recognized as a valid liability of said bank before it went into liquidation, for which no claimant has filed claim, and/or any liability for which claim has been filed and disapproved, shall be listed in the office of the Clerk of the Superior Court of the county in which the bank is located, by the Liquidating Agent, and the dividends accruing thereto shall be paid into the said office and shall be held for a period of three months after said liquidation is completed, and shall then be paid to the escheator of the University of North Carolina. Any claim which may be presented after the expiration of the time fixed for the presentation of claims in the notice hereinbefore provided shall, if allowed, share pro rata in the distribution only of those assets of the bank in the hands of

Ch. 113, Public Laws 1927, and C. S. 218, amended.

Dividends on unclaimed deposits in closed banks listed in office of Clerk Superior Court.

Escheat after 3 months.

Filing list of claims disallowed.

Filing list of unclaimed deposits.

Dividends suspended for 3 months.

Escheating.

Filing claim after expiration of time.

the Corporation Commission, and undistributed at the time the claim is presented: *Provided*, that when it is made to appear to the Judge of the Superior Court, resident or presiding in the county, that the claim could not have been filed within said period, said Judge may permit those creditors or depositors who subsequently file their claim to share as other creditors."

Sharing in assets remaining.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 366

CHAPTER 547

AN ACT TO AMEND SECTION ONE THOUSAND SIX HUNDRED EIGHTY-ONE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO PAYMENT OF DAMAGES FOR INJURY TO PERSON OR PROPERTY BY DOGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred eighty-one of the Consolidated Statutes of North Carolina be, and the same is hereby amended by adding at the end thereof the following: "*Provided*, that when any claim is presented to the Board of County Commissioners under authority of this section said Board may, in its discretion, in lieu of the procedure above provided for in this section, require the claimant to appear before said Board at its next regular meeting and furnish proof in support of said claim. After hearing the evidence submitted for and against said claim said Board shall ascertain the amount of damages, if any, and shall order the same paid out of any monies arising from the tax on dogs, as provided for in this section. The claimant may, within ten days, appeal to the Superior Court by giving written notice to the said Board as in cases of appeal from a Justice of the Peace."

C. S. 1681, amended.

Hearing on damages caused by dogs.

County Commissioners to estimate and pay damages.

Right of appeal.

SEC. 2. This act shall apply only to Guilford and Forsyth Counties.

Applicable only to Guilford and Forsyth Counties.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed insofar as they conflict with the same.

Conflicting laws repealed.

Ratified this the 15th day of May, A. D. 1933.

S.B. 544

CHAPTER 548

AN ACT TO AMEND SENATE BILL NO. 180, PUBLIC LAWS, 1933, RATIFIED ON THE 27th DAY OF MARCH, 1933, BEING AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES.

The General Assembly of North Carolina do enact:

S. B. No. 180,
Public Laws 1933,
Tax Relief Act,
amended.

Schedule of
discounts on
delinquent taxes.

1932 taxes
unaffected.

Certain costs
added.

Inapplicable to
counties excepted.

SECTION 1. That Senate Bill No. 180, Public Laws 1933, ratified on the 27th day of March, 1933, entitled an Act to allow the Counties, Municipalities and other Governing Agencies to Refund Tax Sales Certificates be, and the same is amended as follows: *Provided*, that a ten per cent discount shall be allowed on all delinquent taxes paid on or before December 1, 1933; seven and one-half per cent on all delinquent taxes paid after December 1, 1933, and before January 1, 1934; five per cent on all delinquent taxes paid after January 1, 1934, and before February 1, 1934; two and one-half per cent on all delinquent taxes paid after February 1, 1934, and before March 1, 1934. *Provided, however*, that this Act shall not apply to taxes for the year 1932-1933. *Provided* that nothing in this act shall be construed to eliminate any costs of advertising or costs of foreclosure, it being the purpose and intention to only eliminate interest and penalties.

SEC. 1½. That this act shall not apply to any of those Counties or Municipalities which have by Public, Private or Public-Local Laws amended said Senate Bill No. 180 in its application to said counties or municipalities.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1415

CHAPTER 549

AN ACT TO AMEND CHAPTER 78 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO AUTHORIZE THE INVESTMENT OF TRUST FUNDS IN BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

C. S. 4018,
amended.

SECTION 1. That chapter seventy-eight of the Consolidated Statutes be amended by inserting after Section four thousand and eighteen (a) and before section four thousand and nineteen a new section as follows, to-wit:

"Section 4018 (b). *Investment in building and loan associations.* Guardians, executors, administrators, clerks of the Superior Court and others acting in a fiduciary capacity may invest funds in their hands as such fiduciaries in stock of any building and loan association organized and licensed under the laws of this State: *Provided*, that no such funds may be so invested unless and until authorized by the Insurance Commissioner."

Investment by
fiduciaries in
building and loan
associations.

Approval of
Insurance
Commissioner.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed to the extent of such conflict.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1420

CHAPTER 550

AN ACT TO REGULATE AND PROVIDE FOR THE INSPECTION, GRADING AND TESTING OF MILK AND TO PROVIDE STANDARDS FOR THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. The State Department of Agriculture shall have full power to make and promulgate rules and regulations for the Dairy Division of the Department of Agriculture in its inspection and control of the purchase and sale of milk and other dairy products in North Carolina; to make and establish definitions, not inconsistent with the laws pertaining thereto; to qualify and determine the grade and contents of milk and of other dairy products sold in this State; to regulate the manner of testing the same not inconsistent with the standard methods as promulgated by the American Public Health Association, and of all inspections which may be lawfully made except those relating to public health and sanitation, in the handling, treatment, and sale of the said milk products, and such other rules and regulations not inconsistent with the law as may be necessary in connection with the authority hereby given to the Commissioner of Agriculture on this subject, and may license Babcock testers and revoke license.

Supervision of
dairy products
by Department
of Agriculture.

Grading.

Testing.

Inspection.

SEC. 2. The Commissioner of Agriculture shall be given authority to inspect all Babcock testers, glassware, and scales, as provided for in these regulations, and condemn such as are not found accurate and in good repair. He shall visit either in person, or by a deputy, all creameries, cheese factories, milk depots, etc., where milk and cream, and milk products are sold in this State, as often as may be necessary,

Inspection of
testers and scales.

Visitorial powers.

and shall supervise in any practical way, the work of all licensed testers as provided for in this act.

Settlement of
disputes over
quality of dairy
products.

SEC. 3. Be it further enacted that the Commissioner of Agriculture and his deputies shall be authorized and empowered to make such tests as are necessary to settle disputes when called upon by either buyer or seller of milk, cream, or other dairy products where such disputes arise over dissatisfaction regarding weight or tests of dairy products. Such tests shall be regarded as correct, and shall be used as a basis for settlement in such disputes.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1424

CHAPTER 551

AN ACT TO PROVIDE FOR CERTIFICATION OF FERTILIZER LABORATORIES.

The General Assembly of North Carolina do enact:

Certification of
fertilizer
laboratories by
Commissioner
of Agriculture.

SECTION 1. That Commissioner of Agriculture, or his authorized agent, shall, upon the application of any commercial laboratory that analyzes fertilizer or fertilizer materials, make such examination as he shall consider fit of the work of said laboratory, and when, in his opinion, the examination shall show the work of the said laboratory to be accurate and reliable, he shall certify said laboratory to that effect.

Furnishing names
of such
laboratories.

SEC. 2. To those manufacturers requesting names of certified laboratories, the Commissioner of Agriculture shall supply such information.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 746

CHAPTER 552

AN ACT TO REPEAL AN ACT "TO PROVIDE FOR COMPETITIVE BIDDING FOR CONSTRUCTION OR REPAIR WORK OR FOR THE PURCHASE OF APPARATUS, SUPPLIES, MATERIALS OR EQUIPMENT BY THE STATE OF NORTH CAROLINA OR THE SUBDIVISIONS THEREOF," ENROLLED AND RATIFIED MAY 9, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That the act entitled "An Act to provide for competitive bidding for construction or repair work or for the purchase of apparatus, supplies, materials, or equipment by the State of North Carolina or the sub-divisions thereof," enrolled and ratified May 9, 1933, be and the same is hereby repealed, in so far as same affects governmental agencies of sub-divisions of the State of North Carolina doing or performing by or through its or their duly elected officers or agents work for such agency up to and including an amount not to exceed five thousand (\$5,000.00) dollars.

H. B. No. 968,
Public Laws 1933,
as to competitive
bidding for con-
struction work
in local units,
amended.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Limit of amount
of contract,
\$5,000.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Conflicting laws
repealed.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1708

CHAPTER 553

AN ACT TO SUPPLEMENT AND AMEND THE PUBLIC LAWS OF 1933, KNOWN AS THE "OMNIBUS ACT" APPOINTING JUSTICES OF THE PEACE RELATING TO DURHAM COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the Public Laws of one thousand nine hundred and thirty-three, known as the "Omnibus Act," appointing Justices of the Peace for the several Counties and Townships in the State of North Carolina, be and the same is hereby supplemented and amended so as to include the following named persons among the duly appointed Justices of the Peace for Durham Township, Durham County:

H. B. No. 1232,
Public Laws 1933,
amended, naming
additional Justices
of the Peace for
Durham County.

Henry Grady Coleman (6 years).

J. E. Dickson (6 years).

Lucian G. Cole (2 years).

T. Leonard Cheek (2 years).

Mrs. B. F. Best (2 years).
 Willard J. Warren (2 years).
 Louis A. Marshall (6 years).

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1058

CHAPTER 554

AN ACT DIRECTING THE DISPOSITION OF THAT PORTION OF MONEY WHICH REMAINS OF A FUND HERETOFORE TURNED OVER BY THE UNITED STATES GOVERNMENT TO THE STATE OF NORTH CAROLINA FOR PAYMENT TO VETERANS OF THE SPANISH-AMERICAN WAR FROM TIME OF THEIR CALL TO DUTY IN 1898 UNTIL THEIR MUSTER INTO SERVICE OF THE UNITED STATES—BY PAYMENT OF INTEREST TO THE DEPARTMENT OF NORTH CAROLINA UNITED SPANISH WAR VETERANS.

Preamble:
 Unclaimed
 balance of fund
 for Spanish-
 American War
 Veterans.

Amount on hand.

Whereas, a Fund known as the "Interim Pay Fund," and as the "Spanish American War Relief Fund," appropriated by the United States Government, for pay of veterans for time served between date of their call for duty and their muster into service of the United States, during the Spanish-American War in 1898, there remains in possession of the State of North Carolina, and unclaimed by Veterans of said War, a balance amounting to seventeen thousand six hundred thirty-seven dollars and forty-six cents, as of January 4, 1933, and

Whereas, for many years there have been few claimants for any part of this fund, with the probability that the number of claims against same will become less and less, and more remote; *Now therefore*,

The General Assembly of North Carolina do enact:

Governor as
 trustee of fund.

Payment of
 interest on fund
 to N. C. Depart-
 ment of Veterans.

SECTION 1. That the Governor of the State shall be the trustee of said Interim Pay Fund, and shall, on the 30th of June, 1933, pay over to the Quartermaster of the Department of North Carolina United Spanish War Veterans the interest accruing on said sum at the rate of interest earned per annum, during the period from January 1st, 1933, to June 30th, 1933. Thereafter, the Governor, as such Trustee, shall pay over to said Department Quartermaster, semi-annually each year (namely, as of 31st of December and 30th of June), interest on such portion of this fund as shall remain in the State Treasury as unexpended for legal claims against the

same. Said interest, when so paid to such Department Quartermaster, shall be expended by him only on the written approval of the Department Commander, United Spanish War Veterans of North Carolina, and solely for welfare work among its needy comrades, their widows and their children, and current use of said organization.

Restrictions on expenditures.

Welfare work.

SEC. 2. Said Department Quartermaster, as the financial agent and Disbursing Officer of the United Spanish War Veterans of North Carolina, shall furnish a surety bond in the amount of five hundred dollars (\$500.00) in a surety company authorized to do business in the State of North Carolina, conditioned upon the faithful performance of his duties as specified herein, and such bond to be approved by the said Department Commander.

Surety bond for handling funds.

SEC. 3. Said Trustee of the above fund shall have authority to invest same, or any part thereof, in securities as are legal for trust funds in this State.

Investment of funds.

SEC. 4. All laws and clauses of laws in conflict with this Act are hereby repealed.

Conflicting laws repealed.

SEC. 5. This Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 554

CHAPTER 555

AN ACT SAFEGUARDING LIFE AND PROPERTY BY PROHIBITING THE SALE, DISPOSAL OF BY GIFT OR AS PREMIUMS OF CERTAIN ELECTRICAL MATERIALS, DEVICES, APPLIANCES AND EQUIPMENT UNLESS SUCH ELECTRICAL MATERIALS, DEVICES, APPLIANCES AND EQUIPMENT ARE IN CONFORMITY WITH APPROVED METHODS OF CONSTRUCTION FOR SAFETY TO LIFE AND PROPERTY.

The General Assembly of North Carolina do enact:

SECTION 1. Every person, firm or corporation before selling, offering for sale or exposing for sale, at retail to the general public or disposing of by gift as premiums or in any similar manner any electrical material, devices, appliances or equipment shall first determine if such electrical materials, devices, appliances and equipment complies with the provision of this law.

Sale of electrical goods regulated.

SEC. 2. All electrical materials, devices, appliances and equipment offered for sale, exposed for sale at retail to the general public or disposed of by gift, as premiums or in any similar manner shall have the maker's name, trademark, or

Identification marks required.

other identification symbol placed thereon, together with such other markings giving voltage, current, wattage, or other appropriate ratings as may be necessary to determine the character of the material, device, appliance or equipment and the use for which it is intended; and it shall be unlawful for any person, firm or corporation to remove, alter, change or deface the maker's name, trademark or other identification symbol.

Change of marking prohibited.

Acceptable listings as to safety of goods.

SEC. 3. The Electrical Inspector shall accept, without further examination or test, the listings of Underwriters' Laboratories, Inc., as evidence of safety of such materials, etc. (so long as the listing continues in effect to his knowledge and), so long as information and experience have not demonstrated, in his judgment, that any specific listed materials, etc., are not safe.

Other records and tests acceptable.

The Electrical Inspector may accept as evidence of safety of such materials, etc., where not of types for which such Underwriters' Laboratories Listings are in effect, such evidence by way of records of tests and examinations by bodies he deems properly qualified, as he deems necessary to assure him of the safety of such materials, etc. But such acceptance cannot be made to apply to other than the stock of materials, etc., for which such evidence has been specifically secure. One body whose evidence of safety shall be accepted by the electrical inspector for specific stocks is the Insurance Commission of the State of North Carolina, if the stock in question has been submitted to the examinations and tests required by that Commission, and that Commission has certified that in its judgment the stock conforms to the State Law, to the requirements of this law, and to any additional requirements deemed necessary for safety in the judgment of that Commission.

Unqualified acceptance of rating by Insurance Commission.

Declining acceptance of certain tests.

The Electrical Inspector may decline to accept any evidence of safety other than that provided by Underwriters' Laboratories Listings, for specific materials, etc., of types for which such listings are available.

Filing listings acceptable.

The Electrical Inspector, in accepting listings of Underwriters' Laboratories, shall keep in file as far as practicable, copies of all Underwriters' Laboratories Listings in effect, and copies of the recorded standards, requirements, tests and examinations of Underwriters' Laboratories for such materials, etc., or shall when necessary refer to the files of such information maintained by the Insurance Commission of North Carolina. The words "Electrical Inspector" when used in this act shall be construed to refer to any duly licensed and employed electrical inspector of the State or any governmental agency thereof.

"Electrical Inspector" defined.

SEC. 4. This Act shall not be construed to relieve from or to lessen the responsibility or liability of any party owning, operating, controlling or installing any electrical materials, devices, appliances or equipment for damages to persons or property caused by any defect therein, nor shall the Electrical Inspector be held as assuming any such liability by reason of the approval of any material, device, appliance or equipment authorized herein.

Legal responsibility of proper installations unaffected.

SEC. 5. Any person, firm or corporation who shall violate any of the provisions of this Act shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than Fifty (\$50.00) Dollars or imprisonment for not more than thirty days.

Violation made misdemeanor.

SEC. 6. All laws or clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 7. This Act shall be in force from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1705

CHAPTER 556

AN ACT TO AMEND HOUSE BILL 158, RATIFIED MARCH 13TH, 1933, AND KNOWN AS "THE TAX FORECLOSURE ACT OF 1933," AS THE SAME RELATES TO NASH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in Nash County all notices required by section fifteen of House Bill one hundred and fifty-eight, ratified March thirteenth, one thousand nine hundred and thirty-three, and known as "The Tax Foreclosure Act," to be sent out by the Clerks of the Superior Courts before issuing execution against the property of delinquent taxpayers, shall be prepared and sent out by the County Accountant or Auditor of said county instead of the Clerk of the Superior Court.

H. B. No. 158, Public Laws 1933, Tax Foreclosure Act, amended, as to Nash County.

Notice to delinquents.

SEC. 2. That in Nash County, the liens provided to be filed and the recording thereof and all other duties set forth in section nineteen of said House Bill one hundred and fifty-eight and required therein to be performed by the Clerk of the Superior Court shall be in charge of and be performed by the County Accountant or Auditor of said county instead of the Clerk of the Court thereof; it being the intent and purpose of this section to impose upon the County Accountant or Auditor of Nash County instead of the Clerk of the Superior Court all the duties required in section nineteen of House Bill

Certain duties transferred to County Accountant.

Purpose of Act.

one hundred and fifty-eight to be performed by the Clerk of the Superior Court.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 379

CHAPTER 557

AN ACT RELATIVE TO THE HOLDING OF ELECTIONS IN THE COUNTY OF ASHE.

The General Assembly of North Carolina do enact:

Ch. 164, Public Laws 1929, amended, abolishing Australian Ballot Law in Ashe County.

SECTION 1. That chapter one hundred and sixty-four of the Public Laws of one thousand nine hundred and twenty-nine, known as the Australian Ballot, and any amendments thereto shall not apply to the County of Ashe, and all general elections held in said county or in any township or municipality therein shall be held under the general election law as it existed in the State of North Carolina prior to the enactment of chapter one hundred and sixty-four of Public Laws, one thousand nine hundred and twenty-nine.

Pay of election officials.

SEC. 2. That registrars and judges holding any general or special election in the County of Ashe or any town or municipality therein shall receive one dollar per day for their services to be paid by the county.

Absentee voting.

SEC. 3. That in all absentee ballots voted in any general election in the county or any municipality, said absentee voters shall not be required to make an affidavit to the certificate of their absence from the State or their inability on account of sickness to attend said election, but shall sign such certificate in the presence of at least one witness and if said absentee voter makes a false certificate he or she will be guilty of a misdemeanor and shall be imprisoned not exceeding thirty days, and fined not exceeding fifty dollars; otherwise the general law applicable to absentee voters shall apply to the County of Ashe.

No affidavit necessary.

False certificate punishable as misdemeanor.

Ballots provided.

SEC. 4. That the County Board of Elections for the County of Ashe shall provide all the necessary ballots for said county for the general elections, which ballots shall include the names of candidates for all National, State, county and township offices to be voted for in the election, and it shall be the duty of the State Board of Elections to certify to the Chairman of the Ashe County Board of Elections, within ten days after the date of expiration of the time provided by law for candi-

Certification of names of candidates.

dates for State offices to file their notices of candidacy with said Board, the names of such candidates as have filed with said State Board of Elections and are entitled to have their names printed on the ballots in said county, and said county Board of Elections shall make such rules and regulations in regard to printing and distributing the same as may be necessary to carry out the provisions of this act, and shall prepare and publish a copy of this law and all statutes applicable hereunder for the holding of general elections in the County of Ashe, and to distribute the same to the registrars and judges of elections in said county, cost thereof to be paid by the County of Ashe.

Printing and
distribution
of ballots.

Distribution
of Act.

SEC. 5. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 6. That this act shall be in force and effect from and after its ratification, and shall apply to the County of Ashe only.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1481

CHAPTER 558

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF SENATE BILL 525, IT BEING "AN ACT TO PROVIDE FOR AND REGULATE THE MANUFACTURE, TRANSPORTATION AND SALE OF CERTAIN BEVERAGES," RATIFIED APRIL 28, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill five hundred and twenty-five, it being "An act to provide for and regulate the manufacture, transportation and sale of certain beverages," ratified the twenty-eighth day of April, nineteen hundred and thirty-three, be amended by striking out the words in section 7 after the word "containers" and before the word "shall" in lines 3, 4, and 5 of the printed bill, the following: "to other persons licensed under the provisions of this act for resale only," and insert in lieu thereof the following words, "in quantities of not less than one case or container to a customer."

S. B. No. 525,
Public Laws 1933,
Beverage Control
Act, amended.

SEC. 2. Amend section 9 of said act by striking out the words and figures, as shown on printed bill, or anywhere they may appear in said section "twenty-five dollars (\$25.00)" and insert in lieu thereof the words and figures "twelve dollars and fifty cents (\$12.50)."

Certain license
fees.

SEC. 3. That said act be further amended by incorporating in said act an additional section to be numbered section 23½ to read as follows:

Enforcement by Commissioner of Revenue of tax provisions.	<p>"Sec. 23½. A discretion is herein vested in the Commissioner of Revenue to adopt such general rules and regulations as the Commissioner may find expedient for the enforcement of the tax provisions of this act, and it is specifically authorized to require the use of stamps upon all packages containing beverages taxable under this act and evidencing the payment of the tax upon every such package, and with respect to beverages taxable under this act which may be either manufactured or bottled in this State may require the use of crowns to be furnished by the State evidencing the payment of the tax upon all such beverages manufactured and/or bottled in this State. The Commissioner of Revenue is authorized to promulgate rules and regulations governing the purchase, sale and distribution of crowns with which to seal said bottled drinks within this State. Said crowns shall carry design approved by the Commissioner of Revenue, the use of which crowns may be evidence of the payment of the license taxes provided in this act. The Commissioner is authorized to purchase and furnish crowns to manufacturers and/or bottlers at the manufacturer's price for such crowns, plus all transportation charges to consignee at destination, and an additional charge of one cent (1¢) per crown, when to be used upon bottled drinks taxable under this act and in bottles containing not more than twelve ounces and at a proportionate rate upon bottles containing more than twelve ounces. Such crowns may be sold to manufacturers and/or bottlers at a discount of four per cent (4%), such discount to apply to the tax and not to the manufacturer's price or transportation cost. If the Commissioner shall by regulations require that stamps be used on beverages taxable under this act and not manufactured or bottled in this State, such stamps may be sold at the same rate of discount provided herein upon the sale of crowns, and either crowns or stamps may be sold to licensed bonded manufacturers or wholesale distributors payable not later than the tenth of the next succeeding month. The Commissioner of Revenue by and with the consent and approval of the Council of State may make arrangements with the State's Prison to manufacture and distribute the bottle crowns authorized under this act, and in the event such arrangement is made, only such bottle crowns as are manufactured by the State Penitentiary shall be used in the bottling of beverages sold under authority of this Act. If either the use of crowns or stamps shall be provided for by regulations adopted by the Commissioner of Revenue under authority of this act, such regulations as to crowns shall have application to all beverages taxable under this act that may be manufactured and/or bottled in this State, and such regulations as to the use of stamps shall have</p>
Use of stamps.	
Crowns for bottles.	
Furnishing crowns to bottlers.	
Price of 1¢ each.	
Sale at discount of 4%.	
State Prison may manufacture bottle crowns.	

application to all beverages taxable under this act that may be sold in this State and not manufactured or bottled in this State, and any violation of such regulations shall constitute a violation of this act and punishable as other violations of this act.

Violation of regulations made misdemeanor.

SEC. 4. That section eighteen (18) be amended, by striking out the words and figures in lines 17 and 18, "two thousand dollars (\$2,000)" and insert in lieu thereof the words "one thousand dollars (\$1,000)."

Section 18, amended.

SEC. 5. In any case where license taxes have been collected in rates in excess of the rates provided in this act the Commissioner of Revenue is authorized and directed to refund so much of license taxes as are in excess of the rates provided in this act.

Refund of excess in license rates.

SEC. 6. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1475

CHAPTER 559

AN ACT TO RELEASE AND REMIT TAX PENALTIES HERETOFORE IMPOSED BY THE COUNTY OF ROWAN AND ALL MUNICIPALITIES IN SAID COUNTY. (APPLICABLE ALSO TO ALEXANDER, ASHE, AVERY, BEAUFORT, BERTIE, BLADEN, BUNCOMBE, CAMDEN, CARTERET, CASWELL, CATAWBA, CHATHAM, CHEROKEE, CHOWAN, CLAY, COLUMBUS, CRAVEN, CUMBERLAND, CURRITUCK, DAVIE, DUPLIN, DURHAM, FRANKLIN, GATES, GREENE, HARNETT, HAYWOOD, HERTFORD, HOKE, JACKSON, JOHNSTON, JONES, LEE, LENOIR, LINCOLN, MACON, MADISON, McDOWELL, MOORE, NEW HANOVER, ONSLOW, PAMLICO, PASQUOTANK, PERQUIMANS, PERSON, PITT, ROBESON, SCOTLAND, STANLY, STOKES, SURRY, SWAIN, TRANSYLVANIA, TYRRELL, VANCE, WAKE, WARREN, WAYNE, WILKES, YADKIN, YANCEY COUNTIES).

The General Assembly of North Carolina do enact:

SECTION 1. That all tax penalties heretofore imposed by the County of Rowan and all municipalities situate in said county for the year nineteen hundred and thirty-two be and the same are hereby released, discharged and remitted; and no penalties shall be imposed by said county or any municipality situate in

Tax penalties on 1932 taxes remitted.

Time limit.

Penalty after
February 1, 1933.
 $\frac{1}{2}$ of 1% per
month.

Counties to which
Act is applicable.

Conflicting laws
repealed.

said county on account of failure to pay taxes until after the first day of February, nineteen hundred and thirty-three.

SEC. 2. That on and after the first day of February, nineteen hundred and thirty-three, the County of Rowan and all municipalities situate therein shall collect as a penalty on all taxes due for the year nineteen hundred and thirty-two a penalty at the rate of one-half of one per centum per month until said taxes are paid; and hereafter the County of Rowan and all municipalities situate therein shall impose no penalty for the failure to pay taxes due said county or municipalities at a greater rate than one-half of one per centum of said taxes per month.

SEC. 3. That the provisions of this act shall also apply to Alexander, Ashe, Avery, Beaufort, Bertie, Bladen, Buncombe, Camden, Carteret, Caswell, Chatham, Cherokee, Chowan, Clay, Columbus, Craven, Cumberland, Currituck, Davie, Duplin, Gates, Greene, Harnett, Haywood, Hertford, Hoke, Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, Macon, Madison, McDowell, Moore, New Hanover, Onslow, Pamlico, Pasquotank, Perquimans, Person, Pitt, Robeson, Scotland, Stokes, Swain, Transylvania, Tyrrell, Vance, Wake, Warren, Wayne, Wilkes, Yadkin and Yancey Counties and to all municipalities situate therein.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 604

CHAPTER 560

AN ACT TO REPEAL HOUSE BILL 158, PUBLIC LAWS OF 1933, BEING "AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES, AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES."

The General Assembly of North Carolina do enact:

H. B. No. 158,
Public Laws 1933,
Tax Foreclosure
Act, repealed.

SECTION 1. That House Bill No. 158, Public Laws of 1933, being "An Act Setting Up and Establishing the Methods, Processes, and Proceedings by Which a Lien May Be Acquired, and the Same Sold and the Title Thereon Conveyed for Failure to Pay Taxes," be, and the same is hereby repealed. All laws and parts of laws in force on January 1, 1933, which were

Re-enactment of
old laws.

repealed expressly or impliedly by said act are hereby reenacted; *Provided*, that in no event shall the attorney fee exceed two dollars and fifty cents (\$2.50) in each suit for foreclosure; *Provided further*, that the total cost of the taxpayer including attorneys' fee shall not exceed six dollars in each suit for foreclosure; and *provided further*, that the interest and penalty on tax sale certificates shall be eight per centum per annum. *Provided further*, that this act shall not affect any suit pending in Guilford County on the date of the ratification of Chapter 260 of the Public Laws of 1931 (the 8th day of April, 1931,) in which the real estate affected shall not be redeemed before the final sale.

Limit on attorney's fees.

Total cost limited.

Interest and penalty.

Exception as to Guilford County.

SEC. 2. That so far as the provisions of such laws in force on January 1, 1933, relate to taxes levied in the years one thousand nine hundred and thirty-two and one thousand nine hundred and thirty-three, all actions and proceedings required by such provisions to be taken in the months of May, June, and July, in the years one thousand nine hundred and thirty-three and one thousand nine hundred and thirty-four, shall be taken in the months of August, September, and October, respectively, in the years one thousand nine hundred and thirty-three and one thousand nine hundred and thirty-four.

Postponement of proceedings as to collecting 1932 taxes.

SEC. 3. That suits to foreclose certificates evidencing sales in the year one thousand nine hundred and thirty-one and prior years for taxes or special assessments on real property may be brought at any time not later than October 1, 1934. *Providing*, that nothing in this act shall be construed as repealing any of the provisions of Senate Bill 180, ratified on the 27th day of March, 1933. *And further provided*, that the newspaper advertisement shall not exceed Three Dollars (\$3.00) in each suit which shall be a part of the six dollars (\$6.00) above referred to. *Provided further*, that nothing in this act shall be construed as repealing any part of the Machinery Act of 1933. *Provided*, that this act shall not be construed to repeal any Private or Public-Local Act enacted by the General Assembly of 1933, relating to levying or collection of taxes in Mecklenburg County, Gaston County, Ashe County, Macon County, Davidson County, Swain County, Wayne County, Pitt County, Guilford County, Lee County, Yancey County, Craven County and Henderson County. *Provided* that nothing in this act shall be construed as repealing any of the provisions of H. B. 881, ratified May 11, 1933, or H. B. 1237, ratified May 3, 1933. Nothing in this act shall be construed as affecting Wake County.

Postponement of foreclosure suits.

Saving clause.

Limit on cost of advertising.

Saving clause.

Local laws unaffected.

Counties excepted

Saving clause.

Wake County excepted.

SEC. 4. That all laws and parts of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. This act shall be in full force from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 359

CHAPTER 561

AN ACT TO AMEND CHAPTER 116, PUBLIC LAWS OF 1919, AS TO PITT COUNTY.

The General Assembly of North Carolina do enact:

Ch. 116, Public
Laws 1919,
amended.

Compensation for
damages done by
dogs in Pitt
County.

SECTION 1. That all moneys arising and collected in Pitt County under the provisions of chapter one hundred and sixteen, Public Laws one thousand nine hundred and nineteen, shall be applied to the school fund of said county: *Provided*, it shall be the duty of the county commissioners of Pitt County, upon complaint made to them of the injury to any person by any dog, upon satisfactory proof of such injury, to pay in their discretion to such person or persons, out of the funds created by said act, any part or all of the reasonable expenses incurred by such person or persons in being treated for the injury inflicted in the manner and way aforesaid.

SEC. 2. The provisions of this act shall be restricted to Pitt County.

Conflicting laws
repealed.

SEC. 3. All laws or clauses of laws in conflict with this act are to the extent of such conflict hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 156

CHAPTER 562

AN ACT TO PROMOTE EFFICIENCY IN THE ORGANIZATION AND ECONOMY IN THE ADMINISTRATION OF THE PUBLIC SCHOOLS OF THE STATE; TO PROVIDE FOR THE OPERATION OF A UNIFORM SYSTEM OF SCHOOLS IN THE WHOLE OF THE STATE, FOR A TERM OF EIGHT MONTHS, WITHOUT THE LEVY OF ANY AD VALOREM TAX THEREFOR.

Preamble:
Constitutional
mandate as to
operation of
schools.

Whereas, the Constitution of the State requires the operation and maintenance of a "general and uniform system of public schools, wherein tuition shall be free of charge to all children between the ages of six and twenty-one"; and

State support
adopted.

Whereas, the State has adopted a policy of school support which provides for the maintenance and operation of all the

schools of the State on standards prescribed by the amount of the appropriation: *Now, therefore,*

The General Assembly of North Carolina do enact:

SECTION 1. That the appropriation made under title IX of section one of "An act to Make Appropriations for the Maintenance of the State's Departments, Bureaus, Institutions, and Agencies, and for other Purposes, and to Reduce Salaries of Officers, Employees and Agents" of the sum of sixteen million (\$16,000,000) dollars, "for a State-wide eight months public school in place of the present six months and extended terms" for the year ending June thirtieth, one thousand nine hundred and thirty-four, and the sum of sixteen million (\$16,000,000) dollars for an eight months school term for the year ending June thirtieth, one thousand nine hundred and thirty-five, shall be apportioned for the operation of an eight months State-wide school term as hereinafter provided.

Biennial appropriation for eight months term.

SEC. 2. That the term of office of the members of the State Board of Equalization shall terminate on the fifteenth of May, one thousand nine hundred and thirty-three. There is hereby created in lieu thereof a State School Commission which shall be constituted as follows: the Governor as ex-officio chairman, the Lieutenant Governor, State Treasurer, and State Superintendent of Public Instruction, and one member from each congressional district to be appointed by the Governor. The said appointive members shall serve for a period of two years from the time of their appointment, and receive such compensation as now provided by law for members of the Board of Equalization. All of the powers and duties heretofore conferred by law upon the State Board of Equalization, together with such other powers and duties as may be conferred by this act, shall be vested in the State School Commission. The cost and expense of said commission shall be paid out of the appropriation made for the public schools: *Provided, further,* that the pay, expenses and travel allowance of any one member shall not exceed \$1,000.00 per year, beginning with the second fiscal year: *Provided, further,* that no employee of the State School Commission shall be paid a salary in excess of \$2,800.00: *Provided, further,* that the salary of the Executive Secretary of said commission shall not exceed \$3,600.00 per annum.

State Board of Equalization abolished.

State School Commission created; membership.

Term of office.
Compensation.

Power and duties conferred on Commission.

Payment of expense.

Pay and travel allowance.

Pay of employees limited.

Pay of Executive Secretary.

Upon the expiration of the two-year term above provided, the Governor shall appoint four members of said Commission for a term of two years, four for a term of four years and three for a term of six years from the date of their appointment.

Commission members appointed by Governor; terms.

SEC. 3. That the six months school term required by Article IX of the Constitution is hereby extended to embrace a total

Uniform term of eight months adopted.

Terms reduced
in emergencies.

Re-allocation of
appropriation
not used.

Special school
districts abolished.

Limit on tax
levies.

Tax for vocational
instruction
allowed.

Expiration of
terms of local
school committees.

Counties as admin-
istrative units.

Redistricting
counties into
school units.

Minimum number
of pupils for estab-
lishing schools.

of one hundred and sixty days of school in order that there shall be operated in every county and district in the State which shall request the same a uniform term of eight months: *Provided*, that the State School Commission or the County board of education may suspend the operation of the school or schools in any county or district for a part, or all, of the last forty days of said consolidated term, when in the sound judgment of said Commission or the county board of education the low average in any school does not justify its continuance or when necessity may require it: *Provided further*, that any balance of the State funds which may have been allocated to operate the last forty days, or any part thereof, of the consolidated term not actually operated as planned, shall be and remain in the State treasury and become a part of the State school fund for the next succeeding year.

SEC. 4. All school districts, special tax, special charter or otherwise, as now constituted for school administration or for tax levying purposes, are hereby declared non-existent and it shall be unlawful for any taxes to be levied in said districts for school operating purposes except as provided in this act: *Provided*, that nothing herein contained shall be construed to prevent the tax-levying authorities in any administrative unit, with the approval of the State School Commission, from levying taxes to provide the necessary funds for teaching vocational, agriculture and home economics in such unit when said tax levying authorities are now authorized by law to do so and are now levying taxes for such purposes. The terms of office of all school committeemen for the school districts as now constituted shall expire as of May first, 1933, and new members shall be named by the county board of education immediately upon the termination of the areas of the new districts as hereafter provided in this section.

The State School Commission in making provision for the operation of the schools shall classify each county as an administrative unit and shall with the advice of the county boards of education redistrict each county, thereby making provision for such convenient number of school districts as the Commission may deem necessary for the economical administration and operation of the State school system and shall determine whether there shall be operated in such district an elementary or a union school. Provision shall not be made for a high school with an average attendance of less than sixty pupils nor an elementary school with an average attendance of less than twenty-five pupils, unless geographic or economic conditions make it impracticable to provide for them otherwise. Any newly constituted district having a school population of 1,000 or more for the school year 1932-1933 in which

a special charter school is now operated may with the approval of the State School Commission be classified as a city administrative unit and shall be dealt with by the State school authorities in all matters of school administration in the same way and manner as are county administrative units: *Provided*, that in all cases where any existing special charter district is included in a district as determined by the State School Commission the trustees of the special charter district and their duly elected successors shall be retained as the governing body of such district and the title to all the property of the special charter district shall remain with such trustees.

City administrative units.

Governing bodies retained.

Title to property.

When convenience and economy would result, the State School Commission may consolidate one or more schools within the same administrative unit and/or may consolidate portions of one administrative unit with portions of an adjoining administrative unit, into a district, which latter consolidation shall be made wherever the same shall be necessary to prevent division by a county line of any school system heretofore operated by a special charter district embracing territory about equally divided by said county line, having a school population of three thousand or more for the school year 1932-33, and in such case said special charter district shall be classified as a city administrative unit.

Consolidation of units for purposes of economy.

In redistricting a county, if a boundary, territorial district or unit, in which a special bond tax has heretofore been voted or in any way assumed, shall be divided or consolidated, or the whole or a portion of which is otherwise integrated with a new district so established under such reorganization and redistricting, such territorial unit, boundary or district, special taxing or special charter, shall be abolished as a school district, but for the purpose of the levy and collection of the special taxes theretofore voted in any unit, boundary or district, special taxing or special charter, for the payment of bonds issued and/or other obligations so assumed, the said territorial boundary district or unit shall be maintained until all necessary taxes have been levied and collected therein for the payment of such bonds and/or other indebtedness so assumed. Such boundary unit or district shall be known and designated as the "special bond tax unit" of _____ County. All uncollected taxes which have been levied in the respective school districts of the State for the purpose of meeting the operating costs of the schools shall remain as a lien against the property as originally assessed and shall be collectible as are other taxes so levied, and upon collection shall be made a part of the debt service fund of the special bond tax unit along with such other funds as may accrue to the credit of said unit; and in the event there is no debt service

Retention of bonded districts for debt purposes only.

Designation of units.

Unpaid school taxes to be collected.

Made part of debt service fund.

Teachers' vouchers as prior liens.

County may take over special district debts.

requirement upon such district, the amount so collected shall be covered into the county treasury to be used as a part of the county debt service for schools: *Provided* unpaid teachers' vouchers for the year in which the tax was levied shall be a prior lien: *Provided*, that nothing in this act shall affect the right of any special charter district or special tax district to have the indebtedness of such district taken over by the county as provided by existing law, and nothing herein shall restrict the County Board of Education and/or the Board of County Commissioners in causing such indebtedness to be assumed by the county, as provided by existing law.

County superintendents and city superintending-principals.

Salary of county superintendent based upon number of teachers.

Maximum.

May serve as high school principal at increased pay.

May serve also is welfare officer.

Salary of superintending-principal.

Election of county superintendents.

Term of office.

Approval by State Superintendent of Public Instruction.

SEC. 5. The administrative officer in each of the units designated by the State School Commission shall be a county superintendent of schools for a county administrative unit and a superintending-principal for a city administrative unit. The salary of the superintendent of a county administrative unit shall be based upon the number of State teachers employed within the county administrative unit and under his supervision as follows: \$1,400 per annum for the first 100 State teachers or fraction thereof, with an increase of \$50 for each ten additional State teachers, not to exceed \$2,800 in any county administrative unit; *Provided*, that it shall be lawful for the superintendent of public schools in any county, with the approval of the State Superintendent of Public Instruction, to serve as principal of a high school of said county, and the sum not exceeding \$300, to be paid from Instructional Service Funds, may be added to his salary, and shall be included in the budget approved by the State School Commission. *Provided further*, that a county superintendent may serve as welfare officer and have such additional compensation as may be allowed by the county commissioners of said county, to be paid from county funds, subject to the approval of the State School Commission. The salary of the superintending-principal of a city administrative unit shall be in accordance with the principals' salary schedule as determined under the provisions of Section 12 of this Act.

At a meeting to be held the first Monday in May, 1933, or as soon thereafter as practicable, and biennially thereafter during the month of May, the various county boards of education shall meet and elect a county superintendent of schools, subject to the approval of the State School Commission and the State Superintendent of Public Instruction, who shall take office June first and shall serve for a period of two years or until his successor is elected and qualified. A certification to the county board of education by the State Superintendent of Public Instruction showing that the person proposed for the office of county superintendent of schools is a graduate of a

four-year standard college, or at the present time holds a superintendent's certificate, and has had three years' experience in school work in the past ten years, together with a doctor's certificate showing the person to be free from any contagious disease, shall make any citizen of the State eligible for this office.

Qualifications.

In all city administrative units the superintending-principal of schools shall be elected annually by the board of trustees or other school governing agency of such unit or district and his qualifications shall be those of all school principals and shall be subject to the approval of the State School Commission and the State Superintendent of Public Instruction.

Election of heads of city units.

Qualifications.

SEC. 6. That on or before the twentieth day of May in each year the several administrative units shall present to the State School Commission a certified statement showing the organization of the schools in their respective units, together with such other information as said Commission may require. The organization statement as filed by each unit of administration shall indicate the length of term the State is requested to operate the various schools for the following school year and the State shall base its allotment of funds upon such request.

Certification by local units to Commission of school organization.

Length of term.

SEC. 7. That on a basis of the organization statement, together with all other available information and under such rules and regulations as said Commission may promulgate, the State School Commission shall determine for each administrative unit, by districts and races, the number of elementary and high school teachers to be included in the State budget.

Determination of number of teachers required in each unit.

That it shall be the duty of the State School Commission, in the allocation of funds for the maintenance and operation of the schools of the State for one hundred and sixty days, on standards determined by the said State School Commission and on the total appropriation made available by the General Assembly, to allocate these funds, under the provisions of this act, to the end that all of the modern school plants in a county may be utilized, that duplication of transportation routes be eliminated, and that pupils may be moved across now existing district lines to the end that the cost of instructional service may be lowered.

Allocation of funds.

Elimination of duplications.

High school instruction. The county board of education shall also, in its application and budget, submitted for State funds, designate the schools in the county in which, in its opinion, high school instruction can be given in the most economical way. County Boards of Education of contiguous counties shall consult and make joint plans for high school instruction at convenient points for children of such contiguous counties, where the same can be done most economically and advan-

Designation of high schools.

Joint plans of contiguous counties.

- Consolidation of vocational and farm life schools with local schools. tageously. The State School Commission shall have authority to approve or disapprove all such plans and to designate the schools in which high school instruction shall be given, so as to provide such instruction for all the high school pupils of the State: *Provided*, that all public vocational and farm life schools, organized and administered separately from locally operated schools in communities where said vocational and farm life school is already serving as the high school of said community, shall be consolidated with said local schools and become an integral part of the local district system and administered as other public district schools are administered.
- Method of estimating budget for each unit. SEC. 8. That the State budget estimate shall be determined by the State School Commission for each county and city administrative unit by ascertaining the sum of the objects of expenditure according to and within the limits fixed by this act, and within the meaning of the rules and regulations promulgated by the State School Commission, and a certification of same shall be made to each county and superintending-principal, the chairman of the board of commissioners, the State Superintendent of Public Instruction, the State Auditor, and the State Budget Bureau on or before June first of each year:
- Certification to unit heads. *Provided*, that no funds shall be allotted for rural supervisors, and *provided further*, that the amount of funds allotted for school attendance officers shall be left to the discretion of the State School Commission, *provided* that the item of Instructional Service shall not be reduced by such allotment: *provided*, that this proviso shall not be interpreted as prohibiting the utilization of privately donated funds under such arrangements as the State School Commission may provide.
- No funds for rural supervisors.
- School attendance officers.
- Use of privately donated funds.
- Determination of salary requirements. SEC. 9. That upon receipt of notice from the State School Commission of the total number of teachers, by races and for county and city administrative units separately, the State Superintendent of Public Instruction shall then determine in accordance with the schedule of salaries established the total salary cost in each and every county for teachers, principals and superintendents to be included in the State budget for the next succeeding fiscal year for the consolidated school term as herein defined. This amount as determined from a check of the costs for the preceding year with adjustments resulting from changes in the allotment of teachers shall be certified to the State School Commission, together with the number of elementary and high school teachers and principals employed in accordance with the provisions of this act, separately by races, and for city and county administrative units.
- Amount certified to Commission.
- Cost of other items determined. SEC. 10. The cost of all items in the operation of the public schools not herein otherwise provided shall be determined on the basis of rules and regulations promulgated by the State

School Commission. Only those items that are deemed necessary by the Commission for the efficient operation of the public schools shall be included in the State budget.

SEC. 11. No teacher or principal shall be required to attend summer school during the years 1933-35 and the certificate of such teachers as may have been required to attend such school shall not lapse but shall remain in full force and effect and all credits earned by summer school work and/or completing extension course or courses shall not be impaired, but shall continue in full force and effect. In the employment of teachers no rule shall be made or enforced on the ground of marriage or non-marriage.

Summer school requirement suspended.

Credits unimpaired.

No marriage prohibition as to teachers.

SEC. 12. The State Board of Education and the State School Commission shall fix and determine a State Standard Salary Schedule for teachers and principals which shall be the maximum standard State salaries to be paid to the teachers and principals; and all contracts for teachers shall be made locally by the County Boards of Education and/or the governing authorities or any other administrative unit, giving due consideration to the peculiar conditions surrounding each employment, the competency and experience of the teachers, the amount and character of work to be done, and any and all other things which might enter into the contract of employment, and shall also take into consideration the grade of certificate such teacher holds: *Provided, however*, that the compensation contracted to be paid out of the State Fund to any teacher or principal shall be within the maximum salary limit to be fixed by the State Board of Education and the State School Commission, as above provided, and within the allotment of funds as made to the administrative unit for the item of instructional salaries.

Standard Salary Schedule to be fixed.

Contracts made locally.

Pay contracted for must be within maximum limit set.

SEC. 13. That the State School Commission shall effect all economies possible in providing State funds for the objects of General Control, Operation of Plant, and Auxiliary Agencies, and after such action shall have authority to increase or decrease on a uniform percentage basis the salary schedule of superintendents, superintending-principals, teachers, and principals in order that the appropriation of State funds for the public schools may insure their operation for the length of term provided in this act.

Economies effected.

May be reflected in increased or decreased salaries.

SEC. 14. In all schools with fewer than fifty teachers allowed under the provisions of this act, the principal shall be included in the number of teachers allowed. In schools with fifty or more teachers one whole-time superintending-principal is allowed and for each forty teachers in addition to the first fifty, one additional whole-time principal, when and if actually employed, shall be allowed: *Provided*, that in schools with

Principal as teacher in schools of certain size.

Number of principals dependent upon number of teachers.

seventy-five allotted teachers, a teaching principal may be allowed. *Provided further*, that in the allocation of State funds, for principals, the salary of white principals shall be determined by the number of white teachers employed in the white schools, and the salary of colored principals shall be determined by the number of colored teachers employed in the colored schools.

School month defined.

SEC. 15. That a school month shall consist of four weeks and not less than twenty teaching days, and salary warrants for the payment of all State teachers and principals shall be issued each month to such persons as are entitled to same.

Salaries payable monthly.

Provided, that with the approval of the local school authorities and the State School Commission, any local school may increase its school week from five to six days, or may increase its school day by adding one hour of instructional service to the present school day, for and during the six months school term, and thereby provide for an eight months school term under the provisions of this act; and the State School Commission shall have the power and right to adjust teachers' salaries on an equitable basis in such schools.

Increase of school week from 5 to 6 days.

Increase of school day by adding hour.

Items of school cost.

SEC. 16. The appropriation of State funds as provided under the provisions of this act shall be used for meeting the costs, as determined by the State School Commission, for the items under: (1) General Control, (2) Instructional Service, (3) Operation of Plant, (4) Auxiliary Agencies.

Supplying funds for other objects.

The objects of expenditures designated as Maintenance of Plant and Fixed Charges shall be supplied from funds required by law to be placed to the credit of the Public School Fund of the county and derived from fines, forfeitures, penalties, dog taxes, poll taxes, and from all other sources except State funds: *Provided*, that with the approval of the State School Commission all of the above funds not needed for Maintenance of Plant and Fixed Charges may be used to supplement State costs for other objects of expenditure: *Provided*, that where the funds received from the above sources are insufficient for meeting the objects of fixed charges and maintenance of plant, that the tax levying authorities of the said administrative unit shall levy an amount sufficient to meet said needs.

Tax levy to make up deficiencies.

Provision for supplementing items of school expenditure.

SEC. 17. That the county board of education in any county administrative unit and the board of trustees in any city administrative unit, with the approval of the tax levying authorities in said county or city administrative unit and the State School Commission, in order to operate the schools of a higher standard than those provided for by State support, but in no event to provide for a term of more than 180 days, may supplement any object or item of school expenditure: *Provided*,

that before making any levy for supplementing State budget allotments an election shall be held in each administrative unit to determine whether there shall be levied a tax to provide said supplemental funds, and to determine the maximum rate which may be levied therefor. Upon the request of the members of the county board of education in a county unit and/or the board of trustees in a city administrative unit the tax levying authorities of such unit shall provide for an election to be held under laws governing such election, as set forth in Articles 23, 24 and 26 of Chapter 95 of the Consolidated Statutes of North Carolina, Volume III. *Provided*, the rate voted shall remain the maximum until revoked or changed by another election. This section shall not be construed as conferring additional powers to levy taxes on county boards of commissioners, boards of aldermen, or other tax levying authorities, but as a limitation on existing powers to levy taxes for the purposes mentioned in this act and contained in other public, public-local or private laws.

Submission of supplements to electorate made mandatory.

Details of election.

Tax levying power limited.

The request for funds to supplement State school funds as permitted under the above conditions shall be filed with the tax levying authorities in each county and city administrative unit on or before the fifteenth day of June on forms provided by the State School Commission. The tax levying authorities may approve or disapprove this supplemental budget in whole or in part. In the event of approval, the same shall be shown in detail upon the minutes of said tax levying body and a special levy shall be made therefor, and the tax receipt shall show upon the face thereof the purpose of said levy.

Filing request for supplementary funds.

Approval by authorities.

Making special levy.

In the same manner and at the same time each county, "special bond tax unit" and city administrative unit shall file a debt service budget subject to the approval of the tax levying authorities in each unit and the State School Commission.

Filing debt service budget.

In the same manner and at the same time each county and city administrative unit may file a Capital Outlay budget subject to the approval of the tax levying authorities and the State School Commission.

Capital Outlay budget.

The tax levying authorities in each of the above units filing budgets from local funds shall report their action on said budgets on or before the fifteenth day of July, and the same shall be reported to the State School Commission on or before the first day of August. The action of the State School Commission on all requests for local funds budgets shall be reported to boards of education, boards of trustees in city administrative units and tax levying authorities on or before the first day of September.

Reports on budgets.

Preparation of operation budgets for local units.

It shall be the duty of the county board of education in each county and the board of trustees in each city administrative unit, upon receipt of the tentative allotment of State funds for operating the schools and the approval of all local funds budgets including supplements to State funds for operating schools of a higher standard, funds for extending the term, funds for debt service, and funds for Capital Outlay, to prepare an operating budget on forms provided by the State and file same with the State Superintendent of Public Instruction and the State School Commission on or before the first day of October. Each operating budget shall be checked by the State School Commission to ascertain if it is in accordance with the allotments of State funds and the approvals of local funds; and when found to be in accordance with same shall be the total school budget for said county or city administrative unit.

Time of filing.

Checking budgets.

Funds apportioned on per capita basis.

All county-wide school funds shall be apportioned to county and city administrative units on a per capita basis.

Supplements prohibited to defaulting units.

Provided, that no county, municipality, or other unit, may vote to extend the term of school beyond the eight months term, so long as such county, municipality, or other unit, is in default in the payment of its bonds or other evidences of indebtedness: *Provided, however*, that it shall be unlawful to operate the schools in Currituck County and Cherokee County for more than eight months and no supplements shall be allowed, and no ad valorem taxes shall be levied for the operation of the eight months schools: *Provided*, no taxes shall be levied on property in Martin County for the purpose of supplementing salaries or any term of school in addition to the eight months term provided for in this act.

No supplements allowed in certain counties.

Bonds for protection of school funds.

SEC. 18. That the State School Commission, subject to the approval of the Local Government Commission, shall determine and provide all bonds necessary for the protection of the State school funds.

Local surety bonds.

That the tax levying authorities in each county and city administrative unit, subject to the approval of the Local Government Commission, shall provide such bonds as the State School Commission may require for the protection of county and district school funds.

Payment of State funds in monthly installments.

SEC. 19. The payment of the State fund to the county and city administrative units may be made in monthly installments, at such time and in such amounts as may be practical to meet the needs and necessities of the eight months school term in the various county and city administrative units: *Provided*, that prior to the payment of any monthly installment it shall be the duty of the county board of education or the board of trustees to file with the State Superintendent of Public

Statement by local units as to all obligations due and payable.

Instruction and State School Commission a certified statement of all salaries, together with all other obligations, that may be due and payable, said statement to be filed on or before the fifteenth day of each month next preceding the maturity of the obligations.

When it shall appear to the State Superintendent of Public Instruction from said certified statement that any sums are within the provisions of this act, and without objection by the State School Commission, he shall draw his requisition on the State Auditor for any monthly installment from the funds allocated for the purpose approved by the State School Commission. The signature of the chairman of the county board of education and the county superintendent or the chairman of the board of trustees and the city superintendent on a warrant for the payment out of State funds for any service rendered shall be sufficient, when done in accordance with the provisions of this act.

Drawing warrants to cover items in such statements.

Method of disbursing school funds.

State warrants.

SEC. 20. That school funds shall be paid out as follows:

(1). *State School Funds.* That State School Funds shall be released only on warrants drawn on the State Treasurer signed by the chairman and secretary of the county board of education for county administrative units and by the chairman and secretary of the board of trustees for city administrative units and countersigned by such officer as the county government laws may require.

(2). *County and district funds.* All county and district funds shall be paid out only on warrants signed by the chairman and secretary of the board of education for counties and the chairman and secretary of the board of trustees for city administrative units and countersigned by such officer as the county government laws may require.

County and city warrants.

SEC. 21. That the State School Commission in coöperation with the Director of Local Government shall cause to be made an audit of all school funds—State, county, and district—and the cost of said audit shall be borne by each fund audited in proportion to the total funds audited as determined by the State School Commission: *Provided*, that the provisions of this act shall apply for 1932-1933.

Audit of all school funds ordered.

Cost prorated.

The tax levying authorities for county and city administrative units shall make provision for meeting their proportionate part of the cost of the audit as provided in this act.

Meeting cost of audit in local units.

SEC. 22. That nothing in this act shall prevent counties, local taxing districts, and special charter districts from levying taxes to provide for Debt Service Requirements.

Taxes for debt service unaffected.

SEC. 23. That it shall be the duty of county boards of education after the opening of the schools in the county to make a careful check of the school organization and to request the

Checking school requirements.

State School Commission to make changes in the allocation of teachers to meet requirements.

Workmen's Com-
pensation Act
applicable to
school employees.

SEC. 24. The provisions of the Workmen's Compensation Act shall be applicable to all school bus drivers, mechanics, and janitors. The State School Commission shall make such arrangements as are necessary to carry out the provisions of the Workmen's Compensation Act as applicable to this class of school employees. All other school employees paid from State funds are declared to be exempt from any and all provisions of the Workmen's Compensation Act or any amendments thereto.

Exceptions.

General supervi-
sion of Commission.

SEC. 25. It shall be the duty of the State School Commission to provide all general control, instructional service, operation of plant, and auxiliary agencies, as hereinbefore specified, for the operation of the eight months school term as provided for by the State.

Purchase of
supplies through
State Purchasing
Agency.

That it shall be the duty of the State School Commission and county boards of education, and boards of trustees in city administrative units, to act through and with the approval of the State Purchasing Agency in the purchase of all materials and supplies to be used in all the schools of the State. This provision shall apply to all extended terms as well as to the eight months term. The State Purchasing Agent and the State School Commission shall promulgate rules and regulations to carry out the provision of this act.

Commission to
supervise school
transportation.

SEC. 26. *School transportation.* That from and after May 1, 1933, the control and management of all facilities for the transportation of public school children as now operated by the various counties and other local subdivisions of government shall be vested in the State of North Carolina under the direction and supervision of the State School Commission. Authority is hereby given the State School Commission in addition to the provisions of this act to make such rules and regulations as are necessary for the efficient and economical operation of the school transportation system. Said regulations shall include provisions for the adequate inspection each thirty days of every vehicle used in the transportation of school children, and a record filed in the office of the county board of education.

Rules and
regulations.

Monthly inspection
of vehicles.

Surrender of all
locally owned
transportation
facilities to
Commission.

SEC. 27. That on June 1, 1933, the county boards of education and/or boards of county commissioners and the district trustees or committeemen of whatever nature in each county shall turn over to the State School Commission, or its duly authorized agents, all school transportation equipment, material, and supplies of every kind and all such property as may have been used in connection with school transportation; and all such property shall be duly inventoried and appraised

Inventory and
appraisal.

by the State School Commission or its duly authorized agents. From and after the ratification of this act, all local authorities of any and all local units of government are prohibited from selling or in any way disposing of any transportation equipment or supplies without the approval of the State School Commission.

SEC. 28. That at least thirty days before the opening date of the schools in any county a meeting of the county board of education in each of the one hundred counties shall be called by the county superintendent of schools for the purpose of laying out and determining the route to be followed by each school truck to be operated in the county. Notice of this meeting shall be published in all county newspapers at least one week prior to the date of meeting and the purpose of the meeting shall be set forth. It shall be the duty of the principal of each school to which pupils are transported to attend this meeting and the State School Commission shall be represented by either a member or duly authorized agent. After a careful study of the schools operated and the transportation needs in the county, giving due consideration to road facilities and availability of drivers, the county board of education shall determine the routes to be followed by all busses used in transporting children to and from school. In all districts where transportation is provided, provision shall be made for transporting all children living more than two miles from the school building by way of the nearest traveled route; and unless road conditions or other reasons make it inadvisable busses shall be routed so as to get within one and one-half miles of all children entitled to transportation in said districts; *Provided*, that within five days from the date of the meeting for determining the routes of the school busses, the county superintendent shall file a map with the State School Commission showing the route to be followed by each truck and the location of the home of the driver with such other information as may be requested, and the State School Commission shall have authority to approve or disapprove in whole or in part the proposed routings: *Provided further*, that an appeal from the decision of the county board of education may be taken to the State School Commission by any citizen by giving notice of such appeal to the county superintendent within thirty days after the adoption of the routings to be followed during the ensuing year.

Laying out of routes of school trucks.

Notice of meeting of county boards to determine.

Principals to attend.

Factors and considerations in transportation.

Filing map showing routes.

Appeal to Commission from routes determined.

SEC. 29. That the authority for selecting and employing the drivers of school busses shall be vested in the principal or superintendent of the school at the termination of the route, subject to the approval of the school committeemen or trustees of said school, and the county superintendent of schools: *Pro-*

Employment of drivers.

vided, that each driver shall be selected with a view to having him located as near the beginning of the truck route as possible; and it shall be lawful to employ student drivers wherever the same is deemed advisable.

Mechanics and employees.

The selection of all mechanics and employees other than drivers for the operation of the transportation system shall be made by the county superintendent of schools, with the approval of the County Board of Education.

Salaries.

SEC. 30. The salary paid each employee in the operation of the school transportation system shall be in accordance with a salary schedule adopted by the State School Commission for that particular class of employees.

Coördination with Department of Highways and Public Works as to repair agencies.

SEC. 31. The State School Commission is hereby authorized to begin immediately negotiations with the Department of Highways and Public Works authorities looking to the coördination of all the agencies for the repair, maintenance and upkeep of equipment to be used by the State School Commission in the school transportation system. The State Highway Commission is directed to make available wherever possible such repairs, maintenance equipment, and labor forces as may be used advantageously in the economical operation of the school transportation system. In all cases where such equipment and labor forces are used, the State Highway Commission shall be reimbursed in the amount of the actual cost involved, to be determined by an itemized statement, filed with the State School Commission.

Reimbursement to Highway Commission of amounts expended in repairs.

Pupils from one unit attending school in another in interest of economy.

SEC. 32. It shall be within the discretion of the State School Commission, wherever it shall appear to be more economical for the efficient operation of the schools, to permit children living in one administrative district to attend the school in another district for the full term of such school without the payment of tuition: *Provided*, that sufficient space is available in the buildings of such districts to which the said children are transferred.

Accounting as to special school funds.

SEC. 33. It shall be the duty of the county superintendent of public instruction to examine the records of the county to see that the proceeds from the poll taxes and the dog taxes are correctly accounted for to the school fund each year, and to examine the records of the several courts of the county, including courts of justices of the peace, at least once every three months to see that all fines, forfeitures and penalties, and any other special funds accruing to the county school fund are correctly and promptly accounted for to the school fund; and if the county superintendent shall find that any such taxes or fines are not correctly and promptly accounted for to the school fund, it shall be his duty to make prompt report thereof to the State School Commission and also to

Reports to Commission.

the solicitor of the Superior Court holding the courts in the district: *Provided*, that in any county having a county auditor, county accountant, or county manager, that the duties enjoined under the provisions of this section shall be performed by one of said officers; and if there are two or more such officers in any county, then by one of such officers in the order named.

The State School Commission shall allow in the State Budget for compensation for each county board of education an amount not to exceed one hundred dollars per county and each board shall meet at least four times per annum.

Pay of Boards
of Education.

SEC. 34. That the city superintendent of the city administrative unit established under this act is hereby made ex-officio secretary to the board of trustees of said city administrative unit.

City superintendent
made secretary
to city board
of trustees.

SEC. 34½. That it is intended by this act to effect a reduction of ad valorem taxes in the several counties and school districts of the State, and it is hereby declared to be unlawful for any Board of County Commissioners or other school units for the years 1933, 1934 and other fiscal years succeeding to make any tax levy which in the gross does not reflect the savings to the taxpayer of the fifteen cent ad valorem State-wide tax for schools, and all reductions in special school district ad valorem taxes affected under the provisions of this act.

Intent of Act to
effect reduction
in *ad valorem*
taxes.

SEC. 35. All public, public-local or private laws and clauses of laws in conflict with this act, to the extent of such conflict only, are hereby repealed. If any section, part, paragraph, sentence or clause of this act shall be declared unconstitutional or invalid the same shall not affect the validity of any of the remaining parts of this act.

Conflicting laws
repealed.

SEC. 36. This act shall be in full force and effect from and after its ratification.

Valid parts of
Act upheld.

Ratified this the 15th day of May, A. D. 1933.

S.B. 754

CHAPTER 563

AN ACT CREATING AN AGRICULTURAL AND BREEDERS ASSOCIATION FOR THE COUNTIES OF NEW HANOVER AND HAYWOOD ON THE APPROVAL BY THE VOTERS OF SAID COUNTIES, AND TO PERMIT HORSE RACING THEREIN.

The General Assembly of North Carolina do enact:

Agricultural and Breeders' Association Commission created in New Hanover and Haywood Counties.

Term of office.

Vacancies.

Designation of Commissions.

Construction of race courses.

Manner of granting franchise.

Breeding of quality horses.

Financial responsibility of holder of franchise.

Rules and regulations as to horse races.

SECTION 1. That there is hereby created an Agricultural and Breeders Association Commission for the Counties of New Hanover and Haywood to consist of three members to be appointed by the Board of Commissioners of said counties, to have and exercise the power and authority hereinafter set forth. The term of office of said commissioners shall be for a period of two years from the date of their appointment, or until their successors in office shall be appointed and qualified; *Provided, however*, that any vacancies occurring in said Commission by reason of resignation, death, inability to serve, or otherwise, then in such event such unexpired term of office shall be filled by the remaining members of said Commission.

The Commission herein appointed shall be known and designated as the New Hanover County Agricultural and Breeders Association Commission and the Haywood County Agricultural and Breeders Association Commission, and shall exercise its authority and act both generally and especially by and under such name.

SEC. 2. The Commission to be appointed shall have full power and authority to grant to any association duly incorporated under the laws of North Carolina a franchise or privilege for a term of years not less than five nor more than ten to construct, own, operate and maintain a race course or driving park for trotting, pacing and running races of horses in the manner hereinafter set out:

SUB-SEC. (a). No franchise or privilege shall be granted by the Commission to any corporation except one created especially for the purpose of improving and promoting the breeding of quality horses; and,

SUB-SEC. (b). That said corporation have sufficient capitalization and financial resources to satisfy the Commission, that it is financially able to comply with all the rules and regulations of the Commission and is fully able financially and otherwise to maintain and operate its properties in accordance with such rules and regulations as the Commission shall from time to time prescribe; and

SUB-SEC. (c). That any corporation holding such a franchise in the event it shall desire to conduct trotting, pacing

or running horses shall conduct such races only upon days and dates set by, and under the rules and regulations of the Jockey Club, which now maintains offices and headquarters at number two hundred and fifty Park Avenue, New York City.

SUB-SEC. (d). That as a pre-requisite to the issuance of a franchise or privilege, the said corporation desiring said franchise or privilege shall at the time of making application therefor pay to the said Commission for the use and benefit of New Hanover and Haywood Counties respectively the following charges or fees:

Charges for granting franchise.

First: For the franchise or privilege sought to be granted the minimum sum of one hundred dollars and in the event the said corporation shall desire a franchise or privilege for more than the minimum period allowed by this act, such corporation shall pay in addition to the minimum fee of one hundred dollars an additional fee of one hundred dollars for each additional year, and in the event said franchise or privilege is refused, the said fee shall be returned to the applicant, otherwise said fee shall be forthwith paid into the treasury of New Hanover or Haywood Counties respectively; and,

Minimum of \$100.

Additional \$100 for each extra year.

Second: In the event such franchise or privilege is granted said corporation, the said corporation shall also pay to the Commission for the use and benefit of New Hanover or Haywood County, respectively, for each day or part of day during which said corporation conducts races or racing a sum equivalent to ten per cent of the gross receipts of the corporation derived from all operations connected with or incident to the operation of such races or racing conducted during such day or part of day. In no event, however, the amount so to be paid to exceed the sum of five thousand dollars per day, and said amount to be paid in addition to such tax as may be now or hereafter fixed by law.

Also 10% of gross receipts.

Maximum, \$5,000 per day.

SUB-SEC (e). In addition to the foregoing fees all costs and expenses of the Agricultural and Breeders' Association Commission shall be borne by the corporation holding a franchise from said Commission and if more than one corporation shall hold a franchise, the costs and expenses of said Commission shall be pro-rated among the holding franchises.

Costs and expenses borne by holder of franchise.

SEC. 3. That when the Commission shall have granted a franchise or privilege as aforesaid to any corporation as aforesaid, the said corporation is hereby fully authorized and empowered to legally construct, build, carry on, maintain and operate a park, driving ground or race course in New Hanover and Haywood Counties, and to conduct and to maintain therein horse races: *Provided, however*, that no race or racing shall be conducted on Sunday and no race or racing shall begin or commence before the hour of one P. M. Eastern Stan-

Constructing of racing park permitted.

Horse racing allowed.

No Sunday races.

Hours regulated.

Also admission of minors.	dard Time, and that no person under the age of twenty-one years shall be admitted as a patron within the grounds of said park, driving ground or race course unless such person is accompanied by his or her parent or guardian, and such corporation is hereby expressly granted full power and authority to operate and maintain what is generally known as
Pari mutuel machines allowed.	"Pari Mutuel Machines or Appliances" of the kind employed and in use at recognized racing courses in America: <i>Provided, however,</i> that said Pari Mutuel Machines and Appliances shall only be maintained and operated within the enclosure of said park, driving ground or race course and only on days or parts of days when races or racing is being therein conducted, and
Betting permitted.	it shall be legal for any and all persons legally within the enclosure of said park, driving ground or race course while said park, driving ground or race course is open for racing, to participate in the operation, or become a patron of said Pari Machines and Appliances.
Franchise irrevocable if conditions met.	SUB-SEC. (a). Any franchise or privilege granted by the Commission to any corporation under the provisions of this act shall be and remain irrevocable so long as said corporation complies with the terms and provisions of said franchise and complies with the rules and regulations of the said Commission: <i>Provided, however,</i> that no franchise granted to any corporation by said Agricultural and Breeders' Association Commission shall be transferred or assigned to any other corporation except by and with the written consent of the Commission first obtained.
Not transferable without consent.	SEC. 4. That the Commission herein appointed shall have full power and authority to adopt such rules and regulations as it may from time to time deem necessary to properly carry out the intentions of this act and any violations of any of the provisions of this act or any violations of any of the rules and regulations of the Commission by any corporation holding a franchise or by any of its officers, agents or employees shall be a misdemeanor.
Rules and regulations.	SEC. 5. That the provisions of this act shall become effective in either of said counties only when the same has been approved by a majority of the qualified voters in either of said counties and, for the purpose, the respective boards of commissioners in said counties may, in their discretion, order an election to be held on, or before, January 1, 1935, with full power and authority to direct and compel a new registration for said election. At said election, those favoring such proposition shall vote a ballot on which shall be written or printed the words "For Race Course," and those not favoring such proposition shall vote a ballot on which shall be written or printed the words "Against Race Course." If a majority of
Violation made misdemeanor.	
Approval of voters necessary.	
Time of election.	
New registration.	
Ballots.	

the votes cast at said election shall be "For Race Course," then the provisions of this act shall be in full force and effect, but if a majority of the votes cast be "Against Race Course," then the provisions of this act shall be null and void. That the respective boards of said counties are hereby authorized and empowered to provide, in their discretion, for the necessary cost of holding such election by making cost of said election a charge upon the General Fund of either of said counties.

Cost of election.

SEC. 6. That this act shall apply only to New Hanover and Haywood Counties, and when and if approved by the voters of said Counties, New Hanover and Haywood Counties shall be exempted from such provisions of chapter thirty-nine and article thirty-four, sub-chapter twelve of chapter eighty-two, of the Consolidated Statutes of North Carolina as may be in conflict therewith.

C. S. ch. 39, art. 34, and ch. 82, subch. 12, thus amended.

SEC. 6½. That the provision of this act shall apply to Polk County, and that the Commission for said County shall be composed of C. O. Cooper, President, Charles J. Lynch, and G. C. Feagan, and that an election shall be had according to the provisions in this act for Haywood County and New Hanover County.

Applicable also to Polk County.

Appointment of Commission.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1470

CHAPTER 564

AN ACT TO PRESERVE AND MAKE MORE SECURE THE CHARTER RIGHTS OF WAKE FOREST COLLEGE IN RELATION TO THE SALE OF BEER, SPIRITUOUS FERMENTI OR OTHER INTOXICANTS.

The General Assembly of North Carolina do enact:

SECTION 1. That no provisions in Senate Bill No. 367, known as the Francis Act, providing for the sale of beer in the State of North Carolina, or in Senate Bill No. 525, regulating the sale thereof, shall in any wise or manner repeal or abridge the provisions of the charter of Wake Forest College relating to the sale of beer, lager beer, ale, fruit juices, spirituous or intoxicating bitters or beverages, by whatever name called and of whatever name or description, within the corporate limits of the Town of Wake Forest, or within one mile of said corporate limits.

Sale of beer and wines prohibited in Wake Forest.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 613

CHAPTER 565

AN ACT TO AMEND CHAPTER 29 OF THE PRIVATE LAWS OF 1929, IT BEING AN ACT TO INCORPORATE SALEM METHODIST CHURCH OF STANLY COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Ch. 29, Private Laws 1929, amended, prohibiting sale of wine and beer near Salem Methodist Church.

SECTION 1. That section two of chapter twenty-nine of the Private Laws of nineteen hundred and twenty-nine be amended by striking out the period at the end of said section and inserting a comma in place thereof and by adding the following: "Or to sell or offer for sale any beer or wine of any kind or description whatever during any day of the week, including Sunday, within the territory designated in section one of said act."

Conflicting laws repealed.

SEC. 2. All laws and clauses of law in conflict with this act are hereby repealed to the extent of such conflict.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

S.B. 662

CHAPTER 566

AN ACT RELATING TO FUNDING AND REFUNDING BONDS OF GUILFORD COUNTY.

The General Assembly of North Carolina do enact:

S. B. 383, Public Laws 1933, amended, as to funding and refunding bonds in Guilford County.

SECTION 1. The provisions of the Act ratified on the eleventh (11th) day of April, 1933, known as Senate Bill 383, which amends subsection (a) of Section 9 of the County Finance Act, shall not apply to funding and refunding bonds authorized by bond orders which were passed finally by the Board of County Commissioners of Guilford County prior to March 15, 1933, and taxes for the payment of the principal of said bonds may be levied in such years as may be provided by resolution prior to the issuance of said bonds.

Bond taxes.

SEC. 2. All laws and parts of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

S.B. 634

CHAPTER 567

AN ACT TO REGULATE THE TIME LIMIT FOR LIQUIDATION OF DEFUNCT BANKS IN RUTHERFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the liquidation of any bank or trust company in Rutherford County (which is now in process of liquidation) shall be finally concluded and all assets disposed of, and the final account and settlement of such liquidation filed in the office of the Clerk of the Superior Court of Rutherford County within a period of four years from the date such bank or trust company was taken over by the Corporation Commission and/or the Commissioner of Banks of North Carolina; *provided* for good cause shown the resident or Superior Court Judge holding the courts of the Eighteenth Judicial District may extend the time. But such extension shall not be granted unless application therefor be made at a regular term of Superior Court, and notice of application for any such extension shall have been published in a local newspaper for four weeks immediately preceding the term of court.

Time limit of four years placed on bank liquidations in Rutherford County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Application for extension of time for good cause shown.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Conflicting laws repealed.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1642

CHAPTER 568

AN ACT TO PROVIDE FOR THE ORGANIZATION, INCORPORATION AND OPERATION OF CASH DEPOSITORIES IN THE COUNTY OF GUILFORD.

The General Assembly of North Carolina do enact:

SECTION 1. That cash depositories to be organized, incorporated and operated in the manner hereinafter provided shall be authorized to operate in the County of Guilford and the town of Spring Hope in the County of Nash.

Cash depositories authorized in Guilford County and Spring Hope.

SEC. 2. That cash depositories herein provided for shall be organized and incorporated under the laws of the State of North Carolina, the said depositories to have a minimum capital stock of fifteen hundred dollars, to be paid in full in cash at the time of application for charters, and no notes of stockholders, notes and mortgages of real, personal or mixed property shall be considered and accepted as cash in payment

To be incorporated.

Capital stock payable in cash only.

of any shares of stock of any depositories to be organized hereunder.

Powers as to receiving and paying out cash and dealing in exchanges.

Certificates of deposits.

No loans allowed.

Acceptance of deposits.

Subject to call at any time.

Officials bonded.

Investment in U. S. bonds of unneeded cash.

Interest accruals to cash depositors.

Monthly service charge.

Cashing checks.

Declining deposits.

Examination by Commissioner of Banks.

Publishing reports of condition.

Verified audits.

SEC. 3. That such cash depositories may receive and pay out the lawful currency of the United States, deal in exchange, gold, silver, coin and bullion, may receive on deposit moneys on such terms as may be agreed on with the depositors, and issue certificates therefor, without interest, negotiable and assignable in such way as may be inserted in the same, and shall do generally the business of banking, except the investment of the deposits, which shall not be loaned.

SEC. 4. That deposits shall be accepted in any lawful money of the United States, and shall be subject to call without notice during regular banking hours. The deposits shall be kept in cash in vaults or safes with adequate burglar and fire protection, policies therefor to be issued by a company or companies licensed to do business in the State of North Carolina. The official or officials having custody of and access to such vaults or safes and the money held in the cash depository shall be bonded for the faithful and honest performance of his or her duties by a bonding company approved by the Insurance Commissioner of North Carolina. In case the deposits in cash become too bulky for convenience or safe handling the depositories may invest any or all of such money (any surplus amounts exceeding ordinary business demands) with the approval of the Commissioner of Banks of North Carolina, in United States Government bonds, and in no event at a price greater than the market value, to be held as cash at the cost price thereof, the interest earned thereon during the period of the holding to be the property of the cash depositories.

SEC. 5. The depositories shall make a regular monthly charge on a fee basis for services rendered.

SEC. 6. That checks shall be cashed by the depositories only at the depositor's risk, and shall not exceed the depositor's balance after deduction of the monthly service fees. In their discretion the depositories may reject any deposit, refuse to open any account, or may close any account on ten days' notice to the depositor, if just cause for such procedure appears to the officials of the depositories.

SEC. 7. That the depositories shall be subject to examination by the Commissioner of Banks, and shall after such examination publish a report of its condition in at least one newspaper published in the County of Guilford where such depository is established in the County of Guilford or in one newspaper published in Nash County where such depository is established in the Town of Spring Hope. Monthly verified audits of the affairs of the depositories shall be made by them

and shall be open to examination by any and all of the depositors, and a copy of each audit shall be forwarded to the Commissioner of Banks periodically, and for providing for the payment of expenses of examinations. The said depositories shall pay the fees as set forth in section 223 (f) of the Consolidated Statutes.

SEC. 8. That for convenience in banking or banking service the depositories may deposit funds in the Federal Reserve Bank, or any bank that is a member of the Federal Reserve System, to be selected by the officials of the depositories and approved by the Commissioner of Banks.

Deposits made in
Federal Reserve.

SEC. 9. That all laws and clauses of laws inconsistent with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 10. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1697

CHAPTER 569

AN ACT FOR THE RELIEF OF TAXPAYERS OF PENDER COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That delinquent taxpayers of Pender County for the year nineteen hundred twenty-six and preceding years on which tax foreclosure suits have been instituted shall be entitled to all the rights and benefits of Senate Bill one hundred eighty, which is Chapter one hundred eighty-one, Public Laws of nineteen hundred thirty-three, and ratified on the twenty-seventh day of March, nineteen hundred thirty-three, with respect to giving installment notes and discounts on the payment of said taxes and the installment of said notes. To the same effect and upon compliance with the same conditions as in said act set out with respect to delinquent taxpayers for the years nineteen hundred twenty-seven, nineteen hundred twenty-eight, nineteen hundred twenty-nine, nineteen hundred thirty and nineteen hundred thirty-one.

S. B. No. 180,
Public Laws 1933,
Tax Relief Act,
amended, bringing
Pender County
under its
provisions.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1690

CHAPTER 570

AN ACT TO VALIDATE THE OFFICIAL ACTS PERFORMED BETWEEN APRIL 1ST, 1933, AND MAY 12TH, 1933, BY JUSTICES OF THE PEACE APPOINTED IN THE OMNIBUS BILL RATIFIED MAY 12TH, 1933.

Preamble: Delay
in passage of
Omnibus Justice
of the Peace bill.

Whereas, many Justices of the Peace whose terms expired April first, nineteen hundred and thirty-three, continued to perform the acts of their offices to which they were re-appointed by the Omnibus Justice of the Peace bill, ratified May twelfth, nineteen hundred and thirty-three; *Now, therefore*,

The General Assembly of North Carolina do enact:

Acts of Justices
in interim
validated.

SECTION 1. That each and all of the official acts of the Justices of the Peace appointed by House Bill number twelve hundred and thirty-two, known as the "Omnibus Justice of the Peace Bill," ratified the twelfth day of May, nineteen hundred and thirty-three, performed after the expiration of their terms on April first, nineteen hundred and thirty-three, and before May twelfth, nineteen hundred and thirty-three, including all judgments rendered, probates taken, marriages performed, and any and all other acts whatsoever, be and the same are hereby validated.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

RESOLUTIONS
OF THE
GENERAL ASSEMBLY
SESSION 1933

H.R. 4 RESOLUTION No. 1

A JOINT RESOLUTION RATIFYING A PROPOSED
AMENDMENT TO THE CONSTITUTION OF THE
UNITED STATES OF AMERICA, FIXING COMMENCE-
MENT OF THE TERMS OF THE PRESIDENT AND
VICE-PRESIDENT, AND MEMBERS OF CONGRESS.

Title.

Whereas, the Senate and House of Representatives of the
United States of America in congress assembled (two-thirds
of each house concurring therein), propose the following
amendment to the Constitution of the United States of
America, to become valid as part of the said Constitution when
ratified by the Legislatures of the several states as pro-
vided in the Constitution, in words as follows, to-wit:

Preamble.

"SECTION 1. Resolved by the Senate and the House of
Representatives of the United States of America in Congress
assembled (two-thirds of each house concurring therein),
that the following amendment to the Constitution be, and
hereby is, proposed to the states, to become valid as part of
the Constitution when ratified by the Legislatures of the
several states, as provided in the Constitution:

"Lame Duck"
amendment to
U. S. Constitution.

Article.

"SECTION 1. The terms of the President and Vice-President
shall end at noon on the 20th day of January, and the terms
of the Senators and Representatives at noon on the 3rd day
of January, of the years in which such terms would have
ended if this article had not been ratified; and the terms of
their successors shall then begin.

Terms of
President,
Vice-President,
and members
of Congress.

"SEC. 2. That Congress shall assemble at least once in
every year, and such meeting shall begin at noon on the
3rd day of January, unless they shall by law appoint a
different day.

Regular term of
Congress fixed.

Provision for naming President where President-elect dies or fails to qualify.

"SEC. 3. If, at the time fixed for the beginning of the term of the President, the President-elect shall have died, the Vice-President-elect shall become President. If a President shall have not been chosen before the time fixed for the beginning of his term, or if the President-elect shall have failed to qualify, then the Vice-President-elect shall act as President until a President shall have been qualified; and Congress may by law provide for the case wherein neither a President-elect or a Vice-President-elect shall have qualified, declaring who shall then act as President, or the manner in which one who is to act shall be selected, and such person shall act accordingly until a President or Vice-President shall have qualified.

Provision where election falls on House.

"SEC. 4. The Congress may by law provide for the case of the death of any of the persons from whom the House of Representatives may choose a President whenever the right of choice shall have been devolved upon them, and for the case of the death of any of the persons from whom the Senate shall choose for Vice-President whenever the right of choice shall devolve upon them.

Effective dates.

"SEC. 5. Sections 1 and 2 shall take effect on the 15th day of October following the ratification of this article.

Ratification by states necessary.

"SEC. 6. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by the Legislatures of three-fourths of the several states within seven years from the date of its submission;"

Therefore, the General Assembly of North Carolina do enact:

Amendment ratified by N. C. Legislature.

SECTION 1. That the said proposed amendment to the Constitution of the United States of America be, and the same is, hereby ratified by the General Assembly of the State of North Carolina.

Federal Government to be notified of ratification.

SEC. 2. That certified copies of this preamble and joint Resolution be forwarded by the Governor of this State to the Secretary of State at Washington, to the presiding officer of the United States Senate, and to the Speaker of the House of Representatives of the United States.

Ratified this the 5th day of January, A.D. 1933.

H.R. 3 RESOLUTION No. 2

JOINT RESOLUTION INFORMING HIS EXCELLENCY,
THE GOVERNOR, THAT THE GENERAL ASSEMBLY
IS ORGANIZED AND READY TO PROCEED WITH
PUBLIC BUSINESS.

*Be it resolved by the House of Representatives, the Senate
concurring:*

SECTION 1. That a committee of two on the part of the Senate and three on the part of the House of Representatives be appointed to notify His Excellency, the Governor, that the General Assembly is organized and now ready to proceed with public business, and invite him to deliver any message that he may have, in person or in writing.

Governor notified
of organization
of General
Assembly.

Ratified this the 6th day of January, A. D. 1933.

H.R. 5 RESOLUTION No. 3

JOINT RESOLUTION RELATIVE TO THE INAUGURA-
TION OF GOVERNOR-ELECT AND OTHER STATE
OFFICERS.

*Resolved by the House of Representatives, the Senate con-
curring:*

SECTION 1. That a committee of two on the part of the Senate, to be selected by the Lieutenant-Governor, and of three on the part of the House, to be selected by the Speaker, be appointed to co-operate with the committee appointed by the City of Raleigh and local organizations to arrange for the details incident to the inaugural ceremonies of Governor-elect Ehringhaus and other State officers.

Legislative
committees named
to arrange for
inauguration.

SEC. 2. That the sum of Six Hundred Dollars, or so much thereof as may be necessary, be, and is hereby appropriated to cover the expenses incident to the inauguration, and the Auditor is hereby authorized and directed to issue warrants upon the Treasurer payable to the chairman of the said joint committee for such inauguration expenses as he may approve, not to exceed in the aggregate the amount above named.

Appropriation of
\$600 for
inaugural
ceremonies.

SEC. 3. This resolution shall be in force from and after its ratification.

Ratified this the 6th day of January, A. D. 1933.

H.R. 1 RESOLUTION No. 4

JOINT RESOLUTION INVITING THE HONORABLE FRANKLIN D. ROOSEVELT, PRESIDENT-ELECT, TO ADDRESS A JOINT SESSION OF THE GENERAL ASSEMBLY.

Preamble.

Whereas, it has been stated in the public press that the Honorable Franklin D. Roosevelt, President-elect of the United States, will on or about January 18 pass through North Carolina en route to Warm Springs, Georgia; and

Whereas, the General Assembly of North Carolina desires him to address a joint session. *Now, Therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

President-elect Roosevelt invited to address joint session.

That the Honorable Franklin D. Roosevelt be invited to address a joint session of the General Assembly of North Carolina at such time as may be agreeable to his convenience prior to March first next, and that a committee of three members of the House of Representatives and two members of the Senate be appointed by the Speaker of the House and President of the Senate, respectively, to extend this invitation and present a copy of this resolution to the Honorable Franklin D. Roosevelt.

Ratified this the 6th day of January, A. D. 1933.

H.R. 12 RESOLUTION No. 5

A JOINT RESOLUTION PROVIDING FOR A JOINT SESSION OF THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE STATE OF NORTH CAROLINA FOR THE PURPOSES OF THE INAUGURATION OF THE GOVERNOR OF NORTH CAROLINA AND OTHER STATE OFFICERS.

Resolved by the House of Representatives the Senate concurring:

Joint meeting to attend Governor's inauguration.

SECTION 1. That a Joint Session of the House of Representatives and the Senate of the State of North Carolina shall be held in the War Memorial Auditorium in the City of Raleigh on Thursday, January 5th, 1933, at 12 o'clock Noon, for the purposes set forth in the preamble of this Resolution.

SEC. 2. That this Resolution shall be in force and effect from and after its ratification.

Ratified this the 7th day of January, A. D. 1933.

H.R. 13 RESOLUTION No. 6

JOINT RESOLUTION OF RESPECT UPON THE DEATH
OF HONORABLE CALVIN COOLIDGE.

Whereas, on January fifth, one thousand nine hundred thirty-three, Honorable Calvin Coolidge died in the city of Northampton, Massachusetts, and

Preamble.

Whereas, the General Assembly of North Carolina desires to show its honor and respect to one who has so valiantly served his country; *Now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That in the death of the Honorable Calvin Coolidge, the Country loses a distinguished citizen and a public servant who served the Country with fidelity and conspicuous ability for many years.

Resolution of respect upon death of Calvin Coolidge.

SEC. 2. That the General Assembly of North Carolina takes this method of expressing appreciation for the life and services of this distinguished American, and its sympathy for the widow and other members of his family in the great loss and sorrow which has so suddenly come upon them.

Sympathy to family.

SEC. 3. That the Speaker of the House of Representatives be directed to forward a copy of this resolution to Mrs. Coolidge immediately upon its passage.

Copy to Mrs. Coolidge.

SEC. 4. That this resolution shall be in force from and after its ratification.

Ratified this the 9th day of January, A. D. 1933.

S.R. 2 RESOLUTION No. 7

JOINT RESOLUTION TO AUTHORIZE AND PROVIDE
FOR THE PRINTING OF THE GOVERNOR'S MES-
SAGE TO THE GENERAL ASSEMBLY.

*Resolved by the Senate, the House of Representatives con-
curring:*

SECTION 1. That three thousand copies of the Message of His Excellency, J. C. B. Ehringhaus, Governor of North Carolina, to this General Assembly be forthwith printed and delivered at the Governor's office for such distribution of the same as he may desire to make.

Printing of Gov. Ehringhaus' message.

SEC. 2. That this Resolution shall be in full force and effect from and after its ratification.

Ratified this the 9th day of January, A. D. 1933.

S.R. 1

RESOLUTION No. 8

A JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA PROVIDING FOR A BALANCED BUDGET AND REQUIRING THE COMMITTEE ON FINANCE AND THE COMMITTEE ON APPROPRIATIONS TO MAKE THEIR REPORT EMBODYING THE APPROPRIATING FOR THE BIENNIUM 1933 TO 1935 AND THE COMMITTEE ON FINANCE TO MAKE ITS REPORT UPON A REVENUE AND MACHINERY ACT SUFFICIENT TO MEET THE EXPENSES OF THE STATE FOR SUCH BIENNIUM, BOTH OF SUCH COMMITTEES TO REPORT TO THE GENERAL ASSEMBLY BY OR BEFORE THE SIXTH DAY OF FEBRUARY, 1933.

Preamble.

Whereas, by reason of the serious depression prevailing throughout the Country and the declining revenue issuing therefrom, it has become necessary to materially lessen the cost and expenses of government for the ensuing biennium; and

Whereas, the State has large obligations consisting of short term notes maturing early in February which will be necessary for it to refinance or renew, and in order to secure the most advantageous renewals or extensions of these obligations it is deemed expedient and necessary that the legislative purpose concerning the conduct of the State's affairs for the ensuing period shall be made known; and

Prevailing necessity for balanced budget.

Whereas, it is pre-requisite to securing the necessary funds for the administration of the State's affairs and government and for the preservation of the securities which it has outstanding, that the legislative bodies shall provide for a balanced budget with materially reduced expenditures for the ensuing biennium as well as providing for such revenue as it may be practical to secure for efficient continuance of the maintainance of the public institutions, charitable and educational, and the public schools of the State;

Therefore be it resolved by the Senate, the House of Representatives concurring:

Abolition of non-essential governmental agencies.

SECTION 1. That there shall be an immediate discontinuance of all offices, commissions and departments of government which are not immediately essential to the efficient and proper administration of the State's affairs or to the efficient conduct of its penal, charitable or educational institutions or for the efficient continuance of its public school education.

Revenue measure called for.

SEC. 2. That the Committee on Finance be and they are hereby directed to present to this body on or before the sixth

day of February, 1933, a revenue measure which shall raise sufficient revenue to meet the necessities of government in accordance with Section One of the Resolution.

SEC. 3. That the Committee on Appropriations be and they are hereby directed to present to this body by or before the Sixth day of February, 1933, a measure providing appropriations for only such offices and functions as are necessary, exclusive of those mentioned in Section One hereof, and to reduce all expenditures to the minimum of necessity and to provide for only such as there will be revenue to meet.

Appropriations for necessary agencies only.

SEC. 4. That it is the declared and expressed purpose of this body that it shall have a balanced budget before adjournment and that it will reduce the expenditures of government in such a way as this can be accomplished, that it will provide for sufficient debt service and sinking funds to protect the obligations of the State, and that no other appropriations will be made except where the revenue to meet the same is provided.

Balanced budget adjured.

SEC. 5. That the Rules Committee of the House and Senate are each directed to report a rule providing for the formation of a joint committee on Reorganization of State Government consisting of three Senators and five Representatives who shall report to the Legislature by or before the twentieth day of January recommending such changes and consolidations of departments as will carry out the purpose of Section One of this Resolution.

Committee on Reorganization provided for.

Time of report.

SEC. 6. That this Resolution shall be in force from and after its ratification.

Ratified this the 9th day of January, A. D. 1933.

H.R. 68 RESOLUTION No. 9

A JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA FOR THE PURPOSE OF ASCERTAINING THE STATUS OF THE AFFAIRS OF THE REVENUE DEPARTMENT, AND THE AMOUNT OF THE OUTSTANDING UNPAID CHECKS AND OBLIGATIONS GIVEN SAID DEPARTMENT IN PAYMENT OF TAXES AND SUMS DUE THE STATE OF NORTH CAROLINA.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Department of Revenue report in writing to the General Assembly on or before January 27, 1933, giving a detail statement showing the names and

Revenue Department directed to report on unpaid tax items to General Assembly.

amounts, and the reason for non-payment of each check and all other items past due for sixty days or more in the Revenue Department unpaid, and due and payable, given to said Department, in payment of taxes or sums due and payable to North Carolina, together with any explanation in regard to said matter.

Report to be
classified.

SEC. 2. That these several items shall be reported in three separate classifications; namely first, unpaid checks, second, unpaid gasoline taxes, and third, all other unpaid items as above provided.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of January, A. D. 1933.

H.R. 191

RESOLUTION No. 10

JOINT RESOLUTION INVITING ATTENDANCE AT THE PRESENTATION OF THE PORTRAIT OF NATHAN O'BERRY, LATE TREASURER OF THE STATE OF NORTH CAROLINA.

Resolved by the House of Representatives, the Senate concurring:

Presentation of
portrait of
Nathan O'Berry.

SECTION 1. That the officials and employees of the State and the Public in general be invited to attend the presentation to the State of North Carolina of the portrait of Nathan O'Berry, late Treasurer of the State, to be held in the House of Representatives at eleven o'clock a. m. on Thursday, the twenty-sixth day of January, one thousand nine hundred and thirty-three.

SEC. 2. This resolution shall be in force and effect from and after its ratification.

Ratified this the 23rd day of January, A. D. 1933.

S.R. 57

RESOLUTION No. 11

JOINT RESOLUTION PROVIDING FOR THE CELEBRATION OF THE CENTENNIAL OF THE LAYING OF THE CORNERSTONE OF THE NORTH CAROLINA STATE CAPITOL.

Preamble: Laying
of cornerstone of
Capitol in 1833.

Whereas, the cornerstone of the present North Carolina State Capitol was laid with Masonic honors on the fourth day of July, one thousand eight hundred thirty-three; and

Whereas, the construction of an edifice so notable as the Capitol in massive structure, admirable design and cost was a remarkable performance, indicative of the public spirit,

patriotism and high faith of the people of North Carolina one hundred years ago; and

Whereas, within the historic walls of the State Capitol, the voices of great men of the State and Nation have sounded and broad statesmanship has evolved the public policies and guided the destiny of the State throughout a century of inspiring history; and

Whereas, the faith and achievements of our forefathers and the beauty and stability of our civilization as symbolized by the State Capitol are deserving of special commemoration: *Now, therefore*

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Governor of North Carolina be and is hereby authorized and empowered to appoint before the first of March, one thousand nine hundred thirty-three, a State Capitol Centennial Commission of thirteen representative men and women of North Carolina who shall make arrangements for a proper celebration of the centennial of the laying of the cornerstone of the North Carolina State Capitol, to be held in Raleigh on the fourth of July, one thousand nine hundred thirty-three.

Governor to appoint commission to arrange for centennial celebration.

SEC. 2. That the Governor is hereby authorized and empowered to extend an official invitation to the Grand Lodge of North Carolina, Ancient, Free and Accepted Masons, to participate in the celebration.

Masons invited to participate.

SEC. 3. That in the event of a vacancy on the State Capitol Centennial Commission, the Governor is empowered to fill said vacancy.

Vacancies on commission.

SEC. 4. This resolution shall be in effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

S.R. 84 RESOLUTION No. 12

A JOINT RESOLUTION FOR THE APPOINTMENT OF A COMMITTEE TO ATTEND THE INTERSTATE CONFERENCE OF LEGISLATORS AT WASHINGTON, D. C., ON FEBRUARY 3, 1933.

Whereas, the American Legislators' Association is sponsoring and has planned for an Interstate Conference of Legislators to be held on February 3, 1933, at Washington, D. C., and which Conference is to consider questions and problems of interest to the Legislatures of the forty-eight States and

Preamble: Interstate Conference of Legislators.

to Congress as well, and particularly those questions and problems dealing with taxation; and

State invited to
be represented.

Whereas, an invitation has been extended by the American Legislators' Association to the Governor of North Carolina, and to the Senate and House of Representatives of North Carolina, that each designate one representative to be present at such Conference as representatives from the State of North Carolina; and,

Endorsement of
Conference.

Whereas, the said Interstate Conference of Legislators has been endorsed by various Governors and Legislatures of other States, and has been particularly endorsed by Honorable Franklin D. Roosevelt, Governor of the State of New York, and President-elect of the United States; and

Whereas, various States have already appointed their representatives for said Conference; and

Purpose of
Conference.

Whereas, it is proposed at said Interstate Conference of Legislators to devise ways and means for a fuller and better cooperation between the Congress of the United States and the various State Legislatures with respect to legislative problems and particularly those in connection with taxation; and

Interest of State.

Whereas, the State of North Carolina is interested in co-operating with the Federal Government and with the other States of the Union in working out problems in which the Federal Government and all the States are interested;

Now, therefore, be it resolved by the Senate, the House of Representatives concurring:

Appointment of
committee from
State to attend
Conference.

SECTION 1. That a committee of three be appointed to represent the State of North Carolina at said Interstate Conference of Legislators to be held in Washington, D. C., on February 3, 1933, one member of the committee to be appointed by His Excellency, the Governor of North Carolina, one member to be appointed by the President of the Senate, and one member to be appointed by the Speaker of the House of Representatives.

Report of com-
mittee required.

SEC. 2. That the said committee, when appointed, is directed to attend said Conference, and upon the conclusion of the Conference and their return, to file a report addressed to the Governor of North Carolina, and to the Senate and House of Representatives respectively, and to make such recommendations as to said committee may seem advisable. That the sum of One Hundred and Twenty dollars is hereby appropriated out of any monies not otherwise appropriated in the State Treasury for the purpose of paying the expenses of said delegates named under the terms of this bill.

Appropriation of
expenses.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 30th day of January, A. D. 1933.

H.R. 357 RESOLUTION No. 13

A JOINT RESOLUTION APPOINTING A COMMITTEE FROM THE HOUSE OF REPRESENTATIVES AND THE SENATE FOR THE PURPOSE OF EXAMINING INTO THE DIFFERENT DEPARTMENTS OF THE STATE AND CUTTING SALARIES OF ALL OFFICERS AND EMPLOYEES, AND MAKING RECOMMENDATIONS TO THE GENERAL ASSEMBLY ON OR BEFORE FEBRUARY 15, 1933.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That a committee consisting of five Representatives to be appointed by the Speaker of the House and three Senators to be appointed by the President of the Senate, is hereby created for the purpose of examining into the various departments of the State government as to salaries paid all officers and employees, with a view of ascertaining what amounts can be saved by reduction in salary of all officers and employees in said departments, and make a report with recommendations to the General Assembly on or before February 15, 1933.

Legislative committee on salaries of State officers and employees.

Report.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of February, A. D. 1933.

S.R. 165 RESOLUTION No. 14

JOINT RESOLUTION CONCERNING FORMER LIEUTENANT-GOVERNOR RICHARD TILLMAN FOUNTAIN.

Whereas, it has come to the attention of the General Assembly of North Carolina that former Lieutenant-Governor Richard Tillman Fountain, who was formerly a member of this body and served it faithfully and acceptably, first as a Representative, then as Speaker of the House; and later as Presiding Officer of the Senate for two terms, is now incapacitated as the result of a long and serious illness, from which he is slowly recovering after much suffering, and

Preamble: Illness of R. T. Fountain.

Whereas, the General Assembly is grateful to Governor Fountain for the splendid services rendered by him to his State, is appreciative of his worth as a citizen and conscious of the loss to the State of his services at this time; *Now, therefore,*

Be it resolved—

Sympathy of
General Assembly
extended.

That the General Assembly of North Carolina hereby extends to Governor Fountain its sincere sympathy in this hour of his distress, and wishes for him a speedy recovery, that he may again assume his position of helpfulness in the civic and political life of the State;

Copy to Mrs.
Fountain.

That a copy of these resolutions be sent to Mrs. Fountain with request that they be conveyed to her distinguished husband, and

Copy spread
on records.

That a copy be spread upon the records of the General Assembly.

Ratified this the 6th day of February, A. D. 1933.

H.R. 312

RESOLUTION No. 15

JOINT RESOLUTION OF THE HOUSE OF REPRESENTATIVES AND THE SENATE REQUIRING T. A. WILSON, INDUSTRIAL COMMISSIONER, TO FURNISH INFORMATION RELATING TO THE COST OF PREPARING AND MAILING LETTER OF JANUARY 23, 1933, SIGNED BY HIM SEEKING TO CREATE PROPAGANDA AGAINST THE ABOLITION OF OUR INDUSTRIAL COMMISSION.

Be it resolved by the House of Representatives, the Senate concurring:

T. A. Wilson
required to
report on letter
mailed out in
interest of
Industrial
Commission.

Contents of
report.

SECTION 1. That T. A. Wilson, Industrial Commissioner, be and he is hereby required and ordered to file with the Principal Clerk of the House of Representatives by February fourth, one thousand nine hundred and thirty-three, prior to convening of said House, a written statement under oath showing by what authority said letter was mailed and to whom; who aided or participated in the preparation thereof; the expense thereof and by whom such expense was paid, or who assumed responsibility therefor; by what authority State stationery was used; and his object in mailing said letter; and if the same was done with the knowledge, consent or approval of his Co-Commissioners, Allen and Dorsett; and if with the knowledge, consent or approval of Senator Waynick.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 6th day of February, A. D. 1933.

H. R. 81 RESOLUTION No. 16

JOINT RESOLUTION REQUESTING THAT ALL JOINT LAND BANKS AND OTHERS HOLDING MORTGAGES OR DEEDS OF TRUST DECLARE A MORATORIUM UNTIL NOVEMBER 1, 1934, ON ALL PRINCIPAL PAYMENTS WHERE INTEREST AND TAXES ARE PAID.

Whereas, the financial condition of the people generally is such that strict foreclosure of mortgages on farm lands and homes due to failure to pay principal sums due at this time will deprive many industrious and honest persons of their property and work a great hardship on them; *Now, Therefore*,

Preamble.

Resolved by the House of Representatives, the Senate Concurring.

SECTION 1. That all land banks, insurance companies and others holding mortgages or notes secured by deed of trust upon farm lands and homes be requested to declare a moratorium until November 1, 1934, on all principal payments when the interest and taxes are paid by the property owner.

Mortgage companies requested to suspend foreclosures.

SEC. 2. That a copy of this resolution be sent by registered mail to the members of Congress from the State of North Carolina, and the members of the United States Senate from said State.

Copy of resolution ordered sent to State's Congressmen.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 9th day of February, A. D. 1933.

H. R. 400 RESOLUTION No. 17

PROPOSED JOINT RESOLUTION FOR CONSIDERATION OF THE NORTH CAROLINA STATE LEGISLATURE.

Whereas, granite is a building stone of the highest quality, lending itself to beauty, dignity and permanency, characteristics desirable to state and national buildings, and

Preamble:
Preference to Indiana limestone in Federal construction.

Whereas, granite is largely fabricated by hand labor, thus affording employment to many workmen in North Carolina and throughout the nation, and

Whereas, undue preference has been given Indiana limestone in recent Federal construction, resulting in practical exclusion of granite from consideration in exterior walls of public buildings,

State's Congressmen urged to arrange for use of granite.

SECTION 1. Resolved by members of the House, members of the Senate concurring, that members of the Senate and Congress of the United States from North Carolina be and are hereby urged to continue making all possible effort for the use of granite for exterior walls of memorials and buildings erected by the United States.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.

H. R. 116 RESOLUTION No. 18

A JOINT RESOLUTION REQUESTING CONGRESS TO REFRAIN FROM A FURTHER INVASION OF SOURCES OF TAXATION HERETOFORE ENJOYED BY THE STATES, AND THAT THE CONGRESS BALANCE ITS BUDGET WITHOUT FURTHER INCREASE IN THE TAX LEVIES.

Preamble:
Mounting costs
of government.

Whereas, during the past decade the expenses of all units of Local, State and National Governments have increased to such huge and unprecedented sums as to become burdensome to our people; since no people can contribute more than a reasonable proportion of its income in the aggregate to the support of government, no matter by whom levied, nor differing as to whether such taxes be direct or indirect, privilege or excise; and

Necessity of
reducing taxes.

Whereas, all local units of our State Government are largely decreasing their tax levies under pressure of the distressing conditions and by way of partial answer to the wailing cries of our people that taxes be reduced and that government become less burdensome; and

Whereas, our State Government has been compelled to relieve the landowners and farmers of a proportion of the tax levies for the support of public education, as provided for under the Constitution, thereby necessitating the tapping of any new sources of revenue that could be found and which appear to have been exhausted, making it necessary to make drastic reductions in the expenses of our State Government; and

Elimination of
unnecessary
bureaus.

Whereas, in balancing our budget it is becoming necessary to eliminate all bureaus not absolutely vital to the functions of our government; and

Whereas, in a further effort to balance our budget drastic and far-reaching reductions are being made in the vital functions of our government, to such an extent as to seriously threaten the ability of our State to carry on its program of education, public welfare, construction and maintenance of highways, and other necessary functions reserved to it under the Constitution; and

Whereas, the Congress, during the past year, in an effort to balance its budget, under its privilege to levy excise taxes, found it necessary to levy such taxes as one cent per gallon on gasoline, four cents per gallon on lubricating oils, three per cent consumers' tax on privately produced electricity; and

Excise taxes as levied by Federal Government.

Whereas, the levying of such taxes is reflected in the decreased consumption of such commodities, in that our people are becoming tax conscious, and our sources of revenue are being depleted, which excise tax levies, if retained, added to and increased, will ultimately result in the complete absorption of the revenue from sources now enjoyed by the states, resulting in the inability of the states to function: *Now, therefore*,

Such sources belong to states.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Congress of the United States be and it is hereby requested, to refrain, in so far as possible, from a further invasion of the sources of revenue now enjoyed by the states.

Congress requested to refrain from such levies.

SEC. 2. That it remove, as soon as it may find it possible to do so, the present excise tax on gasoline, lubricating oils, consumers' tax on electricity, and other similar taxes inserted in its Revenue Bill of one thousand nine hundred and thirty-two.

Requested to remove existing levies.

SEC. 3. That the Congress balance its budget in so far as possible by further economies in government and without additional excise tax levies.

Requested to balance budget by economies.

SEC. 4. That a certified copy of this Resolution be forwarded by Governor Ehringhaus to the Congress of the United States and to each of the members thereof from North Carolina.

Copies of Resolution to be sent to Congress.

SEC. 5. That this Resolution be in full force and effect from and after its ratification.

Ratified this the 20th day of February. A. D. 1933.

H. R. 539

RESOLUTION No. 19

JOINT RESOLUTION ENDORSING THE HONORABLE
MRS. LILLIE MOREHEAD MEBANE, AS MINISTER TO
THE COURT OF SWEDEN.

Preamble:
Aspiration of Mrs.
Lillie Morehead
Mebane for
diplomatic post
to Sweden.

Whereas, it has come to public attention that the Honorable Mrs. Lillie Morehead Mebane, member of this house from the county of Rockingham, aspires to represent this nation as Minister to the court of Sweden; and

Record in
politics.

Whereas, the Lady from Rockingham has distinguished herself as a political leader of the first magnitude, rendering yeoman service to her party in a debatable county and section; and

Personal charm.

Whereas, she has labored faithfully and with marked ability and patriotism as a public servant, demonstrating superior qualities and intellect and personality insomuch as to endear herself to her associates in the General Assembly and to attract widespread respect for her capacity and affection for her person; and

Qualifications.

Whereas, the Lady from Rockingham by reason of her qualities of mind and heart, of her political acumen and her record of public service, by reason of her social charm and distinction is well qualified to represent this Republic at the northern court with honor to the nation and credit and distinction to her state as the first of her sex to hold a major diplomatic post: *Now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

State's Congress-
men urged to
endorse Mrs.
Mebane.

SECTION 1. That the Senators and Representatives from North Carolina in the Congress be and they are hereby memorialized to support in every practical way the desire of the Lady from Rockingham to secure the appointment to the court of Sweden.

Copy to
Congressmen.

SEC. 2. That a copy of this resolution be forwarded immediately to the Senators and Representatives of North Carolina in the Congress.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1933.

S. R. 250 RESOLUTION No. 20

A JOINT RESOLUTION DESIGNATING THE STATE
LABORATORY OF HYGIENE BUILDING AS "THE
CLARENCE A. SHORE STATE LABORATORY OF
HYGIENE BUILDING."

Whereas, Dr. Clarence A. Shore, State Director of Hygiene, departed this life on the 10th day of February, 1933, after more than twenty-five years of service as Director of the State Laboratory of Hygiene; and

Preamble: Death
of Dr. Clarence
A. Shore.

Whereas, by his love of service and the commonwealth, he succeeded by his own personal efforts and diligent attention to duty in making the State Laboratory of Hygiene one of the four outstanding laboratories of hygiene in this country; and

Connection with
State Laboratory
of Hygiene.

Whereas, Dr. Clarence A. Shore was at the time of his death, President of the Tri-State Medical Association of the Carolinas and Virginia; and

Whereas, his reputation as a cultured scientist and his patriotic services to the State in the eradication of typhoid fever and the prevention of death by hydrophobia was nation-wide and set an example emulated by other States in the Union: Now, therefore, as a fitting tribute and memorial to the notable life work of this outstanding public servant who laid down his life that North Carolina might live and live more abundantly,

Service to State.

Be it resolved by the Senate and the House of Representatives concurring:

SECTION 1. That the building now used and occupied by the State as a State Laboratory of Hygiene in the city of Raleigh, together with any and all extensions or additions thereto, be and the same is to be hereafter known and designated as "The Clarence A. Shore State Laboratory of Hygiene Building."

State Laboratory
named for him.

SEC. 2. This resolution shall be in force and effect from and after its ratification.

Ratified this the 23rd day of February, A. D. 1933.

H. R. 582 RESOLUTION No. 21

JOINT RESOLUTION SETTING ASIDE THE WEEK OF
MARCH 5TH-11TH, 1933, AS NATIONAL BUSINESS
WOMEN'S WEEK.

Whereas, the National Federation of Business and Professional Women's Clubs, Incorporated, with a membership of sixty thousand business and professional women of the United States, and, through an International Federation, a membership with Federations in eighteen countries, has designated the

Preamble:
Purposes of
National Business
Women's Week.

week of March fifth-eleventh, nineteen hundred and thirty-three, as National Business Women's Week, at which time its program will be placed before the public; and

Aim of its
sponsors.

Whereas, The National Federation of Business and Professional Women's Clubs, Incorporated, has adopted as its Ten-Year Objective: "During the next decade it should fit itself to assume real leadership in thinking on economic problems and their social implications, with a view towards helping in the establishment, through scientific methods, of conditions which assure to women, and to men as well, the fullest possible opportunity, and reward, for the development of whatever capacity they may possess"; and

Whereas, we find serious problems besetting community, state and nation; and

Whereas, it is the sincere and unselfish purpose of business and professional women to be first and foremost good citizens, and find the part they can play, as business women and citizens, in solving the economic dilemma, having adopted as their motto: "We Give": *Now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

Week set aside
in State.

SECTION 1. That the week of March fifth-eleventh, nineteen hundred thirty-three, be set aside as National Business Women's Week, and that all North Carolinians be called upon to join in its observance.

SEC. 2. That this resolution be in force and effect from and after its ratification.

Ratified this the 28th day of February, A. D. 1933.

H.R. 524

RESOLUTION No. 22

JOINT RESOLUTION COMMENDING CONGRESSMAN E. W. POU FOR HIS PATRIOTIC SPEECH ADVOCATING PLENARY POWER BE GIVEN PRESIDENT-ELECT ROOSEVELT TO REDUCE GOVERNMENTAL COSTS.

Preamble: Speech
of Congressman
Pou, on giving
power to President
to reduce
government costs.

Whereas, the Honorable E. W. Pou of the fourth Congressional district of North Carolina on February tenth made a most patriotic speech in the House of Representatives calling attention to the need, at this time, of doing everything possible to reduce governmental costs and urging that plenary power be given to President-elect Roosevelt to bring about that much needed relief to the over-burdened taxpayers throughout the country: *Now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the sentiment recently expressed by the Honorable E. W. Pou in the National Congress urging that authority be placed in the hands of President-elect Roosevelt to reduce the enormous costs of operating our national government is hereby commended and endorsed. Speech endorsed.

SEC. 2. That a copy of this resolution be sent to Honorable E. W. Pou at Washington, D. C., with a request that he use his best efforts to have the Congress enact the legislation advocated by him. Copy to Congressman Pou.

Ratified this the 6th day of March, A. D. 1933.

H.R. 523

RESOLUTION No. 23

A JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA APPROVING THE PURPOSES OF THE CENTURY OF PROGRESS EXPOSITION TO BE HELD AT CHICAGO FROM JUNE FIRST TO NOVEMBER, 1933, AND TO AUTHORIZE THE PARTICIPATION OF THE STATE OF NORTH CAROLINA THEREIN AND TO CALL UPON THE PEOPLE OF THE STATE FOR MORAL AND FINANCIAL CO-OPERATION.

Whereas, there is to be held in the City of Chicago from June 1, 1933, to November 1, 1933, a World's Fair, commemorating a "Century of Progress" in the sciences, agriculture, industry, business and education; and Preamble:
World's Fair at
Chicago during
1933.

Whereas, all of the States of the United States and the countries of the world have been invited to participate in said World's Fair and to furnish for exhibition thereat such evidence of progress as said countries and States may desire; and

Whereas, North Carolina has been invited to participate in said World's Fair, and a committee on the Chicago Exposition has heretofore been appointed by the Governor of North Carolina; and State invited to
participate.

Whereas, at a meeting of said committee recently held in the City of Raleigh the sentiment of said committee was unanimous that North Carolina should be represented at said Exposition, but that, on account of the present economic condition of our State, it was not deemed advisable to request an appropriation at the hands of the General Assembly; and State committee
endorses Fair.

Whereas, the General Assembly desires to commend said Exposition, and to lend its moral support to the representation of North Carolina thereat: *Now, therefore*,

Be it resolved by the House of Representatives of North Carolina, the Senate concurring:

Fair endorsed.

SECTION 1. That the General Assembly of North Carolina hereby expresses its approval of the said Chicago Exposition and of the representation thereof of the State of North Carolina in exhibiting the products and manufactures, the development of which has marked a "Century of Progress" in our State, and especially those imports and products in which North Carolina leads: tobacco, cotton, furniture, power, agriculture, seafoods, truck, textiles, history and great natural scenic grandeur.

People of State urged to support Fair.

SEC. 2. That the General Assembly commends to its people the purposes of said Exposition, and urges business and industry to generously respond to the call of the committee so that adequate finances may be assured for the proper exhibition of the products of North Carolina at said Exposition.

SEC. 3. That this Resolution shall be in force and effect after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.R. 893

RESOLUTION No. 24

JOINT RESOLUTION INVITING THE GOVERNOR TO ADDRESS THE GENERAL ASSEMBLY.

Preamble: Desire of Governor to address joint session.

Whereas, His Excellency, the Governor of North Carolina, in a message to this body on March eighth expressed a desire to address a joint session of the General Assembly at an early date; and

Whereas, this body is anxious to conclude its deliberations as soon as possible; *Now therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

Invitation extended.

SECTION 1. That His Excellency, the Governor of North Carolina, be and he is hereby invited to address a joint session of the Senate and House of Representatives at his pleasure.

SEC. 2. This resolution shall be in full force and effect from and after its adoption.

Ratified this the 11th day of March, A. D. 1933.

S.R. 388 RESOLUTION No. 25

A JOINT RESOLUTION OF THE NORTH CAROLINA SENATE, THE HOUSE OF REPRESENTATIVES CONCURRING, COMMENDING PRESIDENT ROOSEVELT FOR HIS ECONOMY PROGRAM AND THE NATIONAL HOUSE OF REPRESENTATIVES FOR THEIR PROMPTNESS IN APPROVING SAID PROGRAM AND URGING THE IMMEDIATE PASSAGE OF THE ECONOMY MEASURE BY THE UNITED STATES SENATE.

Be it Resolved by the North Carolina Senate, the House of Representatives concurring:

SECTION 1. That the North Carolina Senate, the House of Representatives concurring, commend President Franklin D. Roosevelt for his economy program and the National House of Representatives for their promptness in approving the same and urge immediate passage of the economy measure by the United States Senate.

President Roosevelt commended for economy program.

Senate approval urged.

SEC. 2. That a copy of this resolution be furnished our two Senators and eleven Representatives in Congress.

Copies to State's Congressmen.

SEC. 3. That this resolution shall be in effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1933.

S.R. 300 RESOLUTION No. 26

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND THE HOUSE OF REPRESENTATIVES VISITING THE CASWELL TRAINING SCHOOL, KINSTON, NORTH CAROLINA.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That in order to defray the expenses of the Senate and House Committee actually incurred in visiting the Caswell Training School, at Kinston, North Carolina, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts and to the following persons:

Expenses of Legislative Committee to Caswell Training School paid.

Senator A. B. Corey	\$6.00
Senator J. Abner Barker	6.00
J. C. Moye	6.00
N. C. English	6.00

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.R. 884

RESOLUTION No. 27

JOINT RESOLUTION OF THE GENERAL ASSEMBLY
OF NORTH CAROLINA RELATING TO THE RELIEF
OF THE COUNTIES OF HAYWOOD AND SWAIN IN
THE STATE OF NORTH CAROLINA BY REASON OF
THEIR LOSS IN TAXABLE VALUATION BY THE
ESTABLISHMENT OF THE GREAT SMOKY MOUN-
TAINS NATIONAL PARK.

Preamble: Estab-
lishment of Great
Smoky Mountains
National Park.

Whereas, it appearing to the General Assembly of the State of North Carolina that the General Assembly of the State of North Carolina at its session of nineteen hundred and twenty-seven passed an act entitled "An act to provide for the acquisition of parks and recreational facilities in the Great Smoky Mountains of North Carolina;" and it further appearing that the said act was passed in accordance with the advice and recommendation of the Federal Commission appointed for the purpose of establishing a national park in the southern Appalachian Mountains and that the State of North Carolina did immediately upon the passing of the act of the session of nineteen hundred twenty-seven upon the sale of the bonds as provided for in said act begin acquiring the lands as designated Great Smoky Mountains National Park, which designation was made by the Federal Commission appointed for the purpose of recommending to the Congress of the United States the territory most desirable for the establishment of another national park east of the Mississippi River; and

Proportion of land
taken from Swain
and Haywood
Counties.

Whereas, it further appearing to the General Assembly of the State of North Carolina that the entire boundary on the North Carolina side is taken from the counties of Swain and Haywood in the proportion as follows: Haywood County's portion being fifty-eight thousand two hundred and eighty-nine acres and the balance within the boundary of Swain County in the aggregate acreage of one hundred sixty-nine thousand seven hundred and eleven acres; and

Loss of taxable
property.

Whereas, it further appearing that the County of Haywood has lost from its tax books real and personal property valuation by reason of the establishment of the Great Smoky Mountains National Park the total taxable value of one million dollars, and that the County of Swain has lost from its tax books the said real and personal property valuation in the amount of four million two hundred forty-two thousand eight hundred and nineteen dollars; and

Outstanding bonds
of two counties.

Whereas, it further appearing that prior to the year nineteen hundred and twenty-seven and prior to the passage

of the act of the General Assembly of North Carolina at its session of nineteen hundred and twenty-seven, the County of Haywood had issued its several bonds and the bonds of its several townships in the aggregate amount of one million eight hundred thousand dollars, and that the County of Swain had issued its several bonds, and the bonds of its several townships, in the aggregate amount of one million six hundred and fifty thousand dollars, all of which indebtedness of the said counties of Haywood and Swain were as of the date of January first, nineteen hundred and twenty-seven, and prior to the passage of the act of nineteen hundred and twenty-seven; and

Whereas, it further appearing to the General Assembly of North Carolina that at the time of the acquiring of the lands hereinbefore set out that there was no provision made for the taking care of any part of the indebtedness of the counties of Haywood and Swain; and

Whereas, it further appearing that the County of Haywood by reason of and on account of the loss sustained on the acquiring of the Great Smoky Mountains National Park, or the area that is now within the border lines of the said County of Haywood, has lost four per cent, of its taxable valuation, which percentage would amount to seventy-two thousand dollars of the bonded indebtedness of Haywood County, and that the County of Swain has lost twenty-nine and ninety-nine hundredths per cent of its taxable valuation, and the bonded indebtedness of Swain County being one million six hundred and fifty thousand dollars, the pro rata part, which should be assumed, being four hundred and ninety-four thousand eight hundred and thirty dollars; *Now, therefore,*

Pro rata loss sustained by counties as to tax valuations.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the General Assembly of North Carolina hereby respectfully petitions and memorializes the Congress of the United States:

Congress memorialized:

(a). To make an appropriation for the purpose of retiring the pro rata part of the bonded indebtedness of the counties of Haywood and Swain, in the State of North Carolina, as shown by the percentages of those lands acquired for park purposes.

To take up fair part of bonds of two counties.

(b). That said appropriations be made available to the Treasurer of the State of North Carolina, under such regulations as the Congress may prescribe, and that the Treasurer of the State of North Carolina be instructed to use said appropriation for the sole purpose of retiring the bonds

To appropriate funds through State to retire bonds.

of Haywood and Swain Counties in the State of North Carolina in the same proportion as is set out in the preamble to this resolution and that the Treasurer of the State of North Carolina be further instructed to turn over to the respective County Commissioners of the counties of Haywood and Swain in the State of North Carolina the bonds when so purchased and canceled.

Copies to Congress
and park officials.

SEC. 2. That certified copies of this resolution be sent by the Secretary of State to the Congress of the United States and to the Senators of the State of North Carolina and to the several Congressmen of the State of North Carolina, and a further certified copy be sent to the Director of Parks and a certified copy to the Secretary of the Interior.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.R. 998 RESOLUTION No. 28

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE JOINT SUB-COMMITTEE VISITING THE WESTERN CAROLINA TEACHERS' COLLEGE, THE APPALACHIAN STATE TEACHERS' COLLEGE AND THE EAST CAROLINA TEACHERS' COLLEGE.

Resolved by the House of Representatives, the Senate concurring:

Expenses of
legislative commit-
tee to State insti-
tutions paid.

SECTION 1. That in order to defray the expenses of the Joint Sub-committee actually incurred in visiting the Western Carolina Teachers' College at Cullowhee, North Carolina; the Appalachian State Teachers' College at Boone, North Carolina; and the East Carolina Teachers' College at Greenville, North Carolina, the State Auditor be and he is hereby authorized and directed to issue warrants on the State Treasurer in the following amounts in favor of the following persons:

Senator T. W. M. Long	\$43.35
Rep. Allison James	42.66
Rep. Laurie McEachern	32.07

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of March, A. D. 1933.

S.R. 255 RESOLUTION No. 29

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND THE HOUSE OF REPRESENTATIVES VISITING THE STATE HOSPITALS AT GOLDSBORO AND MORGANTON.

Be it resolved by the Senate, the House of Representatives concurring, that:

SECTION 1. In order to defray the expenses of the Senate and House Committee actually incurred in visiting the State Hospitals at Morganton and Goldsboro the State Auditor be, and he is hereby, authorized and directed to issue his warrants for the following amounts and to the following persons:

Expenses of legislative committees to State Hospitals at Goldsboro and Morganton paid.

VISIT TO STATE HOSPITAL AT GOLDSBORO

W. H. Sigmon	\$2.25
E. M. Hairfield	2.25
S. E. Douglass	2.25
J. R. Aycock	2.25

VISIT TO STATE HOSPITAL AT MORGANTON

J. R. Aycock	\$18.95
J. W. Beam	18.95
Francis Garrou	18.20
E. M. Hairfield	18.20

SEC. 2. This resolution shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of March, A. D. 1933.

H.R. 1056 RESOLUTION No. 30

A JOINT RESOLUTION INSTRUCTING THE SECRETARY OF STATE TO HAVE PRINTED ONE THOUSAND (1000) COPIES OF HOUSE BILL NO. 158, AND TO INSTRUCT THE LOCAL GOVERNMENT COMMISSION TO DISTRIBUTE SAME TO THE CHAIRMEN OF THE BOARD OF COUNTY COMMISSIONERS OF THE SEVERAL COUNTIES OF THE STATE.

Whereas, it appears expedient that the several Boards of County Commissioners of the State should know as soon as possible the nature of the changes in the laws of North Carolina dealing with the sale and foreclosure of tax sale certificates covering land for non-payment of taxes as set out in House Bill No. 158, which was ratified on March 13, 1933.

Preamble: Importance of Tax Foreclosure Act of 1933.

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

Secretary of
State to print
1,000 copies.

SECTION 1. The Secretary of State is hereby authorized and directed to have printed one thousand copies of House Bill No. 158, of the Session of One Thousand Nine Hundred and Thirty-three, and place the same in the hands of the Local Government Commission as soon as same shall be delivered by the printer.

Local Government
Commission to
distribute to
counties.

SEC. 2. The Local Government Commission is hereby directed to mail to the Chairman of the Board of County Commissioners of the several counties of the State three (3) copies of House Bill No. 158 of the Session of One Thousand Nine Hundred and Thirty-three as soon as copies of same are placed into its hands.

SEC. 3. This resolution shall be in force and effect from and after its ratification.

Ratified this the 24th day of March, A. D. 1933.

S.R. 447

RESOLUTION No. 31

A JOINT RESOLUTION REQUESTING THE ADVISORY OPINION OF THE CHIEF JUSTICE AND THE ASSOCIATE JUSTICES OF THE SUPREME COURT UPON SENATE BILL 320 AND HOUSE BILL 879 PROVIDING FOR THE CALLING OF A CONVENTION OF THE PEOPLE OF THIS STATE TO PASS UPON THE PROPOSED AMENDMENT TO THE CONSTITUTION OF THE UNITED STATES REPEALING THE EIGHTEENTH AMENDMENT.

Preamble: Bill
pending in Senate
calling constitu-
tional convention
to consider probi-
bition repeal.

Whereas, Senate Bill 320, introduced by Senator A. D. MacLean, to provide for the calling of a convention of the people of this State to consider the proposed amendment to the Constitution of the United States, repealing the Eighteenth Amendment as submitted by the seventy-second Congress, is now pending in the Senate upon a favorable report from the Senate Committee on Constitutional Amendments;

And *whereas*, the Senate Committee on Constitutional amendments is of the opinion that a convention of the people of this State for the purpose of passing on the proposed amendment to the Constitution of the United States repealing the Eighteenth Amendment must be called and held, in accordance with the Constitution of this State, and by the method set up in said Senate Bill 320, and that Article XIII, Section one, of the Constitution of this State, sets up

and provides the sole and exclusive method by which a convention of the people of this State can be called to pass on said amendment to the Constitution of the United States; And *whereas*, House Bill 879, introduced by Representative Walter Murphy, providing for the calling of a convention of the people of this State, for the purpose of considering and passing on said proposed amendment to the Constitution of the United States, repealing the Eighteenth Amendment, is now pending in the House of Representatives, upon a favorable report of the House Committee on Constitutional Amendments;

Constitutional provisions for calling conventions.

Pending House bill.

And *whereas*, it is the opinion of the House Committee on Constitutional Amendments, that a convention of the people of this State, for the purpose of passing on said proposed amendment to the Constitution of the United States, need not, and ought not to be called, in the manner and by the methods as set up in Article XIII, Section one, of the Constitution of North Carolina, and that the said House Bill 879, providing for an election of delegates to said convention at a special election, contains the sole and exclusive method of calling a convention of the people of this State to pass on the proposed amendment to the Constitution of the United States;

And *whereas*, much doubt and confusion exists as to which, if either of said bills, sets up and provides the proper method of calling a convention of the people of this State to pass on said proposed amendment to the Constitution of the United States;

Doubt as to proper procedure.

And *whereas*, it is the purpose of the General Assembly, that is, of the requisite number of the members of the Senate and the House of Representatives each, to pass one of the said proposed bills, as the one or the other may be found to be constitutional;

And *whereas*, it is important and necessary that this doubt be resolved, so that such action as may be taken by the General Assembly upon said two bills may be in accordance with the Constitution; *now therefore*,

Be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That copies of the said two bills, Senate Bill 320 and House Bill 879, be sent to the Chief Justice and the Associate Justices of the Supreme Court, together with this resolution, and that the said Chief Justice and Associate Justices be, and they are hereby, respectfully requested to inspect said bills, and advise the General Assembly, through the presiding officers of the Senate and House of Representa-

Supreme Court requested to render advisory opinion on proper manner of calling convention.

tives, whether, in the opinion of the said Chief Justice and Associate Justices, said bills, either or both of them, set up the constitutional procedure by which a convention of the people of this State may be called for the purpose of passing on the said proposed amendment to the Constitution of the United States.

Copies of Resolution to Court.

SEC. 2. That the president of the Senate and the Speaker of the House of Representatives be, and they are hereby, instructed to send this resolution, with copies of Senate Bill 320 and House Bill 879, to the Chief Justice and the Associate Justices of the Supreme Court, upon the ratification of this joint resolution.

SEC. 3. This joint resolution shall be in full force and effect from and after its ratification.

Ratified this the 28th day of March, A. D. 1933.

H.R. 1112 RESOLUTION No. 32

A JOINT RESOLUTION BY THE GENERAL ASSEMBLY OF NORTH CAROLINA RELATING TO THE DEVELOPMENT OF FORT MACON STATE PARK AND VICINITY, MAKING THE SAME MORE ACCESSIBLE, AND PROVIDING FOR THE RELIEF OF UNEMPLOYMENT UNDER THE ACT OF CONGRESS.

Preamble: U. S. unemployment program.

Whereas, the Congress of the United States has under consideration a bill for the relief of unemployment through the performance of useful public work, known as the Robinson-Wagoner Unemployment Relief Bill, which provides among other things for the construction or carrying on of works of a public nature such as National Parks and other Government reservations; and

Fort Macon site restored to State.

Whereas, by deed dated September 9, 1924, the United States of America conveyed to the State of North Carolina that tract of land on the east end of Bogue Island in Carteret County known as the Fort Macon Military Reservation, consisting of 434 acres and which deed was made upon condition that said property "be limited to use for public purposes by the State of North Carolina," and upon the further condition "that the Government at all times has the right and privilege of preserving, erecting and maintaining on that portion of the Fort Macon Military Reservation such buildings as Coast Guard Stations, Signal Stations for Pilots, Light Houses, etc., as may be incident to the purposes of the Treasury, War, Navy, and Commerce Departments," pursuant to which the Treasury Department has laid off

an area of several acres through the middle of the property for the purpose of Coast Guard Stations, and

Whereas, the said property, by reason of its location, is to a large extent inaccessible by motor vehicle and other means of travel other than by water and has been allowed to deteriorate notwithstanding the natural beauty of the location, its historical and scenic value; and

Inaccessibility.

Whereas, opportunity is presented of carrying out the purposes of the act of Congress and especially as applicable to unemployment relief, and at the same time of developing, preserving and reforesting the grounds of this ancient landmark, which was established more than one hundred years ago, and of making the same accessible to the people of North Carolina and of the United States; and

Development of Fort Macon desirable.

Whereas, the said Fort Macon State Park is the only State Park located in the extreme eastern part of the State, (the only other State park of importance being located in the extreme western part of the State); and

Whereas, no other funds are available for the purposes of developing and opening up Fort Macon State Park and the approaches thereto; *now, therefore*,

Lack of other funds.

Resolved by the General Assembly of North Carolina:

SECTION 1. That the State of North Carolina, through the Department of Conservation and Development and with approval of the Governor, is hereby authorized and directed to make application to the proper Federal Government agencies under the provisions of the Robinson-Wagoner Unemployment Relief Bill for funds which may be now available or made available by subsequent Federal Laws and rulings, to be used for the relief of unemployment in the development, improvement, reforestation, and the building of approaches to the Fort Macon State Park and vicinity, in order that this historic landmark may be improved in appearances and made accessible to the public of North Carolina and of the United States.

Application to Federal authorities to develop Fort Macon as part of unemployment program.

SEC. 2. That the Senators and Congressmen from the State of North Carolina be and they are hereby requested forthwith to present this resolution to the appropriate authorities of the National Government and to urge that favorable action be taken as early as possible.

State's Congressmen urged to lend aid.

SEC. 3. That this resolution be in effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.

H.R. 1120

RESOLUTION No. 33

A JOINT RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY OF NORTH CAROLINA RELATING TO THE DEVELOPMENT OF MOUNT MITCHELL STATE PARK AND MAKING THE SAME MORE ACCESSIBLE TO THE PUBLIC AND PROVIDING FOR THE RELIEF OF UNEMPLOYMENT UNDER AN ACT OF CONGRESS.

Preamble: U. S. unemployment program.

Whereas, The Congress of the United States has under consideration a bill for the relief of unemployment through the performance of useful public work known as the Robinson-Wagoner Unemployment Relief Bill which provides among other things for the consideration or carrying on of public works such as improvements in national forests, national parks, state parks and other government and state reservations; and

Mount Mitchell State Park.

Whereas, under the authority of Chapter 76, Public Laws, 1915, the State of North Carolina did acquire, pay for and secure the deed to twelve hundred twenty-four acres of lands on top of Mount Mitchell now known as the Mount Mitchell State Park; and

Scenic beauty.

Whereas, the summit of Mount Mitchell is the greatest altitude east of the Rocky Mountains; the head waters of many important streams of the State are at or near the summit of said mountain; that said mountain is unusual in its scenic qualifications, is a public park and should be made accessible to the public of North Carolina; and

Need of reforestation.

Whereas, a large part of the area is in need of reforestation; and

Whereas, it is difficult for the public to gain admission to its own Mount Mitchell State Park; and

Whereas, the surrounding land for several miles in all directions is a part of the Pisgah National Forest; and

Need of unemployment relief.

Whereas, there is need for unemployment relief in the area adjacent to the Pisgah National Forest; and

Lack of other funds.

Whereas, no other funds are available at this time for the purposes of developing, reforesting, building trails, and opening up the approaches to the Mount Mitchell State Park;

Now therefore be it resolved by the General Assembly of North Carolina:

Application to Federal authorities to develop Park.

SECTION 1. That the State of North Carolina, through the Department of Conservation and Development, and with the approval of the Governor, is hereby authorized and directed to make application to the Federal Government agencies

under the provisions of the Robinson-Wagoner Unemployment Relief Bill for funds which may be now available or made available by subsequent Federal Laws and rulings to be used for the relief of unemployment in the development, improvement, reforestation, and the building of roads through national forests and State parks.

SEC. 2. That the Senators and Congressmen from the State of North Carolina be and they are hereby requested forthwith to present this resolution to the proper authorities of the National Government and to urge that favorable action be taken as early as possible.

State's Congressmen urged to lend aid.

SEC. 3. This resolution to be in effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.

H.R. 1119 RESOLUTION No. 34

JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA, RELATIVE TO THE HONORABLE JOSEPHUS DANIELS, AMBASSADOR EXTRAORDINARY AND MINISTER PLENIPOTENTIARY OF THE UNITED STATES TO THE REPUBLIC OF MEXICO.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the General Assembly of North Carolina notes with satisfaction and pride the appointment of Josephus Daniels as Ambassador from this Republic to our sister Republic of Mexico, and feels that out of this appointment will come a more sympathetic understanding between the Republics of the Western Hemisphere. Mr. Daniels by his training and tradition is qualified to express and exemplify the finest ideals of the American Republic, and, possessing an understanding heart, will be able to appreciate and sympathetically interpret the aspirations and desires of the people of Mexico to the people of the United States. We wish for him and his family a pleasant sojourn among our neighbors of the South and commend him to the confidence and esteem of all the people of Mexico.

Resolution of confidence for Josephus Daniels, Ambassador to Mexico.

SEC. 2. That a copy of this resolution be transmitted by the Speaker of the House and the President of the Senate to the Honorable Cordell Hull, Secretary of State, Washington, D. C.

Copy to U. S. Secretary of State.

Ratified this the 31st day of March, A. D. 1933.

H.R. 1140 RESOLUTION No. 35

A JOINT RESOLUTION INSTRUCTING THE SECRETARY OF STATE TO HAVE PRINTED ONE THOUSAND (1000) COPIES OF SENATE BILL 180, AND HOUSE BILL 914, AND TO INSTRUCT THE LOCAL GOVERNMENT COMMISSION TO DISTRIBUTE SAME TO THE CHAIRMEN OF THE BOARD OF COUNTY COMMISSIONERS OF THE SEVERAL COUNTIES OF THE STATE.

Be it resolved by the House of Representatives, the Senate concurring:

Secretary of
State to print
copies of Tax
Relief and
Machinery Acts.

SECTION 1. The Secretary of State is hereby authorized to have printed One Thousand (1,000) copies of Senate Bill No. 180 and House Bill No. 914, of the Session of One Thousand Nine Hundred and Thirty-three, and place the same in the hands of the Local Government Commission as soon as same shall be delivered by the printer.

Local Government
Commission to
distribute to
counties.

SEC. 2. The Local Government Commission is hereby directed to mail to the Chairmen of the Board of the County Commissioners of the several counties of the State three (3) copies of Senate Bill No. 180, and three (3) copies of House Bill No. 914, of the Session of One Thousand Nine Hundred and Thirty-three, as soon as copies of same are placed into its hands.

SEC. 3. This resolution shall be in force and effect from and after its ratification.

Ratified this the 31st day of March, A. D. 1933.

H.R. 1153 RESOLUTION No. 36

JOINT RESOLUTION TO HAVE TWENTY-FIVE HUNDRED ADDITIONAL COPIES OF HOUSE BILL 914 KNOWN AS, "THE MACHINERY ACT," PRINTED.

Resolved by the House of Representatives, the Senate concurring:

Secretary of
State to have
2,500 extra copies
of Machinery Act
printed.

SECTION 1. That the Secretary of State have printed, the same to be distributed as the law directs, twenty-five hundred copies of House Bill number 914, known as "The Machinery Act," in addition to the one thousand copies heretofore ordered printed.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this the 3rd day of April, A. D. 1933.

H.R. 923

RESOLUTION No. 37

A JOINT RESOLUTION ENDORSING THE PROPOSAL OF PRESIDENT ROOSEVELT TO DEVELOP A VAST NATIONAL LABORATORY IN WHICH TO COMBINE AGRICULTURAL DEVELOPMENT, FLOOD CONTROL, POWER DEVELOPMENT, AND THE RECLAMATION OF THE FORESTS IN THE VALLEY OF THE TENNESSEE RIVER AND ITS TRIBUTARIES.

Whereas, President Franklin D. Roosevelt has recently recommended the logical and co-ordinated development of the Tennessee River valley and watershed as a "vast internal development encompassing reforestation, reclamation, water power and agricultural rehabilitation, with the aim of balancing the national population anew between cities and the country" and

Preamble:
President's
proposal to develop
Tennessee River
valley.

Whereas, Mr. Roosevelt has made known his purpose, as he takes office on March fourth, to ask the various government departments involved to make surveys with a view to putting the proposition up to Congress at an early date, *therefore be it*

Proposal given to
Congress.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Tennessee Valley Project as outlined and enthusiastically proposed by President Franklin D. Roosevelt is hereby heartily endorsed as a reasonable, far-reaching and constructive effort to furnish productive work for the unemployed and as a "vast national laboratory in which to combine the five elements of agricultural development, flood control, power development, reclamation and reforestation into a single co-ordinated movement to improve human life."

Project endorsed.

SEC. 2. That the facilities and co-operation of the State Departments dealing with the natural and human resources involved are hereby pledged to the President and the Congress in the planning and carrying out of this project so far as the law and available financial resources will permit.

State pledges
support.

SEC. 3. That copies of this resolution be sent by the Secretary of State to the President of the United States, the Secretary of Interior, the Secretary of Commerce, the United States Senators from North Carolina, and the members of the House of Representatives of North Carolina.

Copies sent by
Secretary of
State to U. S.
officials and
State's
Congressmen.

SEC. 4. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

S.R. 491

RESOLUTION No. 38

JOINT RESOLUTION TO PROVIDE FOR THE APPOINTMENT OF A COMMISSION TO STUDY THE CAUSES OF UNEMPLOYMENT, AND TO ANALYZE THE PRACTICABILITY OF UNEMPLOYMENT INSURANCE AS A PREVENTATIVE OF THE SUFFERING WHICH UNEMPLOYMENT CAUSES.

Preamble:
Unemployment
problem.

Whereas, The State of North Carolina, in common with the whole of the United States, is passing through a period of stress and suffering resulting from industrial depression and unprecedented unemployment, whereby one hundred and fifty thousand or more of our citizens are unable, though willing, to find work or to earn sufficient income to supply themselves and their dependents with the essentials of life; and

Charitable funds
insufficient.

Whereas, Private charitable funds have long been unable to bear more than a fraction of the burden of relief, so that cities and counties have been carrying a heavy part of this burden from the public treasuries, and the State has been compelled to obtain loans from the Reconstruction Finance Corporation in order to prevent the present burden on the taxpayers from becoming unbearable; and

Necessity for con-
structive planning.

Whereas, Able authorities seem to be in agreement that there will undoubtedly be recurring periods of depression and unemployment in the future as in the past; and

Whereas, Constructive planning for the future must be based upon careful and thorough-going study of the facts about unemployment; its extent in normal times and in hard times; its causes, effects, and the means of its prevention and/or alleviation; *now therefore be it*

Resolved by the Senate, the House of Representatives concurring, of the State of North Carolina:

Governor to
appoint commission
to investigate
unemployment
insurance.

1. That the Governor be and he is hereby authorized to appoint a commission of not less than seven citizens whose duty it shall be to investigate the practicability and advisability of requiring the establishment of unemployment reserves or an unemployment insurance system to provide against the hazard of unemployment, and to recommend what form of legislation if any may be best adapted to this end in North Carolina, and to compile such other information and make such other analyses as may be useful in enabling the General Assembly to plan constructively for meeting future periods of unemployment.

No appropriation
but aid from other
departments.

2. That no appropriation be made to meet the expenses of the commission, but that every possible assistance shall be furnished to the commission's labors by the several State

Departments, especially the Industrial Commission, the Department of Labor, and the Commission of Insurance, such assistance to include clerical help, mailing, access to records, and such other aids as are within their powers to furnish.

3. That the commission shall be requested to make its report and recommendations not later than January 5, 1935, and the Governor shall transmit the same to the next session of the General Assembly with such comment or recommendations as he deems fitting.

Report and recommendations to 1935 General Assembly.

Ratified this the 5th day of April, A. D. 1933.

S.R. 496 RESOLUTION No. 39

A JOINT RESOLUTION DIRECTING THE SECRETARY OF STATE TO FURNISH THE REGISTERS OF DEEDS IN THE VARIOUS COUNTIES CERTIFIED COPIES OF SENATE BILL THREE HUNDRED AND THIRTEEN RELATING TO FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES.

Be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Secretary of State is hereby authorized and directed to mail to the register of deeds in each and every county in the State a certified copy of Senate Bill three hundred and thirteen relating to fees for registering Federal crop liens and Federal chattel mortgages.

Secretary of State to distribute to registers of deeds Act concerning fees for recording Federal crop liens and chattel mortgages.

SEC. 2. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 6th day of April, A. D. 1933.

H.R. 894 RESOLUTION No. 40

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND HOUSE OF REPRESENTATIVES VISITING THE STATE SCHOOL FOR THE DEAF AT MORGANTON.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That in order to defray the expenses of the Senate and House Committee actually incurred in visiting the School for the Deaf at Morganton, the State Auditor be, and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts in favor of the following persons:

Expenses of legislative committee to State School for Deaf paid.

Senator J. O. Bell	\$14.73
Mr. C. H. Haynes	13.60
Mr. Francis Garrou	14.73
Mr. F. H. Coffey	14.73

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1933.

H.R. 946 RESOLUTION No. 41

A JOINT RESOLUTION RELATING TO CONNECTION OF THE STATE HIGHWAY SYSTEM WITH ROANOKE ISLAND.

Preamble:
1934 celebration
on Roanoke Island.

Additional high-
ways necessary.

Hard surface
needed.

Whereas, during the year one thousand nine hundred and thirty-four, there is to be conducted on Roanoke Island a celebration of the landing of the first English colonists; and

Whereas, at such time there will be large numbers of people from all sections of not only this but other States desiring to visit said historic spot, and it will be necessary to have additional public highways available for such purposes; and

Whereas, the surfacing of Route Number Ninety from Columbia in Tyrrell County to Fort Landing and the extension of Route Number Ninety-One from Englehard to Mann's Harbor will be necessary in order to provide adequate transportation facilities for this occasion; and

Whereas, the construction of these projects has already been approved by the State Highway Commission; *Now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

Construction of
certain highways
declared
emergency.

SECTION 1. That the construction of these highways be and the same is hereby declared to be an "emergency and necessity" within the meaning of the exception in section one of Senate bill number one hundred and fourteen, ratified the twenty-eighth of February, one thousand nine hundred and thirty-three, and entitled "An act to limit highway work of the State Highway Commission or the Highway Department for the period of two years during the present biennium, and to require that no new construction shall be undertaken during said period." The Highway Commission shall give preferential construction to these roads out of the first Federal aid money coming into their hands.

Preference out of
first Federal aid
money.

SEC. 2. This resolution shall take effect upon its ratification.

Ratified this the 7th day of April, A. D. 1933.

S.R. 500 RESOLUTION No. 42

JOINT RESOLUTION COMMENDING WALTER MURPHY
TO THE NEW NATIONAL ADMINISTRATION.

Be it resolved by the Senate of the General Assembly of North Carolina, the House of Representatives concurring:

Whereas, Walter Murphy, of Rowan County, North Carolina, has throughout a distinguished life rendered a public service of the highest order to his State and Nation through the medium of the Democratic Party, of which he has since his maturity been an unfaltering member, active in every campaign at his own expense and holding no office except that of Representative from his county in the General Assembly, having been twice honored with the Speakership of the House; Now Therefore,

Preamble:
Record of Walter
Murphy for public
service.

The General Assembly of North Carolina do enact:

SECTION 1. That the Honorable Walter Murphy of North Carolina is commended to the President of the United States for adequate recognition in the organization of the new administration by appointment to some position commensurate with his splendid character and fine ability.

Commended to
President for
recognition.

SEC. 2. That the Secretary of State of North Carolina be directed to deliver a certified copy of this Resolution to Walter Murphy for presentation to the President of the United States.

Secretary of
State to send
copy of resolution
to President.

Ratified this the 7th day of April, A. D. 1933.

H.R. 1182 RESOLUTION No. 43

JOINT RESOLUTION TO PROVIDE FOR THE PRINTING
OF THE REVENUE BILL SUBMITTED TO THE GEN-
ERAL ASSEMBLY BY THE FINANCE COMMITTEES.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That four hundred copies of the bill prepared by the Finance Committees for use of the General Assembly be printed for the use of members of the General Assembly.

Printing of
Revenue Act for
Legislators.

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.R. 1270

RESOLUTION No. 44

A JOINT RESOLUTION REQUESTING THE ADVISORY OPINION OF THE CHIEF JUSTICE AND ASSOCIATE JUSTICES OF THE SUPREME COURT UPON HOUSE BILL 879, PROVIDING FOR THE CALLING OF A CONVENTION OF THE PEOPLE OF NORTH CAROLINA, FOR THE PURPOSE OF CONSIDERING THE PROPOSED AMENDMENT TO THE CONSTITUTION OF THE UNITED STATES, REPEALING THE EIGHTEENTH AMENDMENT.

Preamble: Bill of Representative Walter Murphy, calling convention to consider repeal of 18th Amendment.

Whereas, House Bill 879, introduced by Representative Walter Murphy, to provide for the calling of a convention of the people of North Carolina for the purpose of considering the proposed amendment to the Constitution of the United States, repealing the Eighteenth Amendment, as submitted by the Seventy-second Congress, is now pending in the House of Representatives, upon a favorable report from the House Committee on Constitutional Amendments;

Constitutionality in question.

And whereas, doubt exists as to whether the said bill sets up and provides the proper methods and processes for a vote upon the calling of a convention of the people of this State to pass on said amendment to the Constitution of the United States, and as to whether said bill is in accordance with the Constitution of this State;

And whereas, it is the purpose of the General Assembly, that is, of the requisite number of the members of the Senate and House of Representatives each, to pass said proposed bill, if advised and assured that it is constitutional and sets up and provides proper and constitutional methods for the calling of such a convention;

And whereas, it is important and necessary that this doubt be resolved so that such action as may be taken by the General Assembly may be in accordance with the Constitution; *now, therefore*,

Be it resolved by the House of Representatives, the Senate concurring:

Supreme Court requested to render advisory opinion.

SECTION 1. That copies of the said House Bill 879 be sent to the Chief Justice and the Associate Justices of the Supreme Court, together with this resolution, and that the said Chief Justice and Associate Justices be, and they are hereby respectfully requested to inspect said bill and advise the General Assembly, through the presiding officers of the Senate and House of Representatives, whether, in the opinion of the said Chief Justice and Associate Justices, the said bill sets up and provides the constitutional procedure by which a

convention of the people of this State may be called, for the purpose of passing on the said proposed amendment to the Constitution of the United States.

SEC. 2. That the President of the Senate and Speaker of the House of Representatives be, and they are hereby, instructed to send this resolution, with a copy of the said House Bill 879, to the Chief Justice and the Associate Justices of the Supreme Court upon the ratification of this resolution.

Copies to
Supreme Court.

SEC. 3. This joint resolution shall be in full force and effect from and after its ratification.

Ratified this the 13th day of April, A. D. 1933.

S.R. 602

RESOLUTION No. 45

JOINT RESOLUTION REQUESTING CONGRESS TO MAINTAIN THE REGIONAL OFFICES OF THE UNITED STATES VETERANS ADMINISTRATION.

Whereas, the House of Representatives of the Congress of the United States now has before it a bill providing for the closing of the Regional Office of the Veterans Administration at Charlotte and the regional offices in other sections of the country and recentralizing in Washington the handling of all claims of veterans, which means the sending of over two million pending cases to Washington and the discharge of over six thousand employees; and

Preamble:
Projected closing
of regional offices
of Veterans'
Administration
at Charlotte.

Whereas, humanity and mercy demand that these cases be handled in the field and the transfer to Washington will result in endless trouble, uncertainty and delay; and

Inadvisability
of change.

Whereas, 17,459 citizens of North Carolina are now drawing compensation under the laws relating to veterans, all but 5,579 of these being for disability directly connected with war service, and have a very vital interest in the maintenance of the present efficient field service afforded through the Regional Office at Charlotte:

Now therefore, be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That we memorialize the Congress of the United States to enact unto law some measure that will provide for the maintenance of the Regional Office of the U. S. Veterans Administration at Charlotte and all of the other regional offices in the country.

Congress memorial-
ized to maintain
regional offices.

SEC. 2. That a copy of this resolution be forwarded to each Senator and member of the House of Representatives in Congress from the State of North Carolina with the request

Copy to State
Congressmen.

that they seek by appropriate legislation to secure the maintenance of these regional offices.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 28th day of April, A. D. 1933.

H.R. 1461 RESOLUTION No. 46

JOINT RESOLUTION TO HAVE PRINTED TEN THOUSAND COPIES OF SENATE BILL NO. 525, IT BEING "AN ACT TO PROVIDE FOR AND REGULATE THE MANUFACTURE, TRANSPORTATION, AND SALE OF CERTAIN BEVERAGES."

Resolved by the House of Representatives, the Senate concurring:

Printing and
distribution by
Commissioner of
Revenue of Bev-
erage Control Act.

SECTION 1. That the Commissioner of Revenue do have printed as soon as practicable ten thousand copies of Senate Bill No. 525, it being "An act to provide for and regulate the manufacture, transportation, and sale of certain beverages," ratified, April 28, 1933, and that as soon as printed he do forward fifty copies of same to the Register of Deeds of each county of the State for distribution.

SEC. 2. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1933.

S.R. 461 RESOLUTION No. 47

JOINT RESOLUTION PROVIDING FOR THE ACCEPTANCE OF A MEMORIAL TO GOVERNOR BURKE AND TO PROVIDE FOR THE TRANSPORTATION AND ERECTION OF THE SAME.

Preamble:
Location of body
of Governor
Burke.

Whereas, the body of Governor Thomas Burke lies in an unmarked grave in an obscure spot in Orange County save for a small marker erected by students of the University of North Carolina; and

Military record.

Whereas, the said Governor Thomas Burke was head of the militia previous to the Revolution in the Province of North Carolina conserving the forces for the War of the Revolution; and

Record in
Congress.

Whereas, he was a member of the Continental Congress three times and in that Congress was a leading exponent of States Rights; and

Whereas, he resigned from Congress to fight in the War of the Revolution and was a brave soldier fighting in several of the battles; and

Whereas, he was Governor of North Carolina from 1781-1782; and

Whereas, a large monolith for furnishing a memorial to Governor Thomas Burke has been donated; *Now, therefore*,

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Chairman of the State Highway Commission is hereby empowered and directed to furnish heavy trucks or any other equipment of the State Highway Department necessary to aid in the transporting, erecting and installing of said monument to Governor Burke.

SEC. 2. That the transportation, erection, installation and custody of said monument is hereby placed in the hands of the Durham and Orange Historical Society and the Boone Trail Highway and Memorial Association, Inc., jointly.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.R. 467 RESOLUTION No. 48

A JOINT RESOLUTION OF THE SENATE AND HOUSE OF REPRESENTATIVES OF NORTH CAROLINA PROVIDING FOR FUNDING OF THE DEFICIT NOW OUTSTANDING IN NORTH CAROLINA.

Whereas, many of the States of the American Union, in the operation of their respective state governments, have accumulated deficits in the aggregate amounting to many millions of dollars, during the past two or three years; and

Whereas, by reason of the great stringency of the times and the unsettled condition of the finances of the country, it is impossible for the several states to finance these deficits upon any reasonable terms as respects interest rates and maturities; and

Whereas, it would aid materially in the return to normalcy if the deficits in the various states could be funded upon a reasonable basis; and

Whereas, in order to facilitate the opening of the banks in the various states, it is the policy of the Federal Government to authorize the issuance by the Federal Reserve Bank of currency against the solvent assets of such banks and

such policy is now being put into force with beneficial results; and

States' need of
such aid.

Whereas, all the states of the American Union are intrinsically solvent and are as deserving of proper aid as the banking institutions of the country: *Now, Therefore*,

Be it resolved by the Senate of the State of North Carolina, the House of Representatives concurring:

Congress memorialized to issue
currency to buy
bonds of states.

That the Congress of the United States be, and the same is, hereby memorialized and petitioned to authorize the issuance of not to exceed \$500,000,000 of currency of the United States, the same to be apportioned among the respective states upon a per capita basis, according to the last census, and that said currency be delivered to the several states in exchange for bonds of said states, bearing interest at the rate of two per cent per annum, the same to be amortized at a rate to be determined by the Congress of the United States, the amount received by any one state in exchange for an equal amount of its bonds, to be limited by the present deficit existing in said state; and

Be it further resolved:

Copy to President,
State's Congressmen
and to all
Governors.

That a copy of this resolution be transmitted by the proper authority to Honorable Franklin D. Roosevelt, President of the United States of America, to each of the Senators and Members of the House of Representatives in Congress from the State of North Carolina, to the Governors of the several states of the Union and to the presiding officers of the House and Senate of such states as have a present session of their Legislatures.

Ratified this the 3rd day of May, A. D. 1933.

S.R. 557

RESOLUTION No. 49

JOINT RESOLUTION CONCERNING HONORABLE J. R. BAGGETT.

Preamble:
Illness of J. R.
Baggett, former
Legislator.

Whereas, it has come to the attention of the General Assembly of North Carolina that Honorable J. R. Baggett, who was formerly a member of this body and served it faithfully and acceptably, is now incapacitated as the result of a serious illness and is undergoing treatment at a hospital in Fayetteville, North Carolina; and

Service to State.

Whereas, the General Assembly is grateful to Mr. Baggett for the services rendered by him to the people of his State, is appreciative of his work as a citizen and conscious of the loss to the State of his services at this time;

Now, Therefore, be it resolved:

SECTION 1. That the General Assembly of North Carolina hereby extends to former Senator Baggett its sincere sympathy in this hour of his distress and wishes for him a speedy recovery so that he may again assume his position of helpfulness in the political and civic life of his County and State. Sympathy expressed.

SEC. 2. That a copy of this resolution be sent to his family with the request that it be conveyed to him, and that a copy be spread upon the records of the General Assembly. Copy to family.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

H.R. 1471 RESOLUTION No. 50

A JOINT RESOLUTION DIRECTING THE SECRETARY OF THE STATE TO SEND A COPY OF HOUSE BILL NUMBER 15 TO EACH OF THE REGISTERS OF DEEDS OF THE SEVERAL COUNTIES OF THE STATE.

Whereas, the General Assembly at this session has passed House Bill number 15 which relates to the issuance of marriage license; and is necessary that a copy of this act be sent to the Register of Deeds of the several counties of the State: *Now, therefore*, Preamble:
Enactment of
bill abolishing
provision of
physical examination before
marriage.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Secretary of the State be and is hereby authorized and directed to mail a copy of House Bill Number 15 to each of the Register of Deeds of the several Counties of the State. Secretary of State
to send copies to
Registers of Deeds.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.R. 1560 RESOLUTION No. 51

JOINT RESOLUTION MAKING THE CHICKADEE THE
OFFICIAL BIRD OF NORTH CAROLINA.

Preamble: Contest
to name official
bird of State.

Whereas, in a State-wide contest conducted by the newspapers which was sponsored by the division of conservation of the civics department of the State Federation of Women's Clubs, the bird known as the "Carolina Chickadee" was voted first choice as the official bird of the State; and

Carolina Chick-
adee voted
preference.

Whereas, the Carolina Chickadee has proved most beneficial to agriculture in that it lives on insects and bugs which are harmful to crops; *Now, therefore*,

*Resolved by the House of Representatives, the Senate con-
curring:*

Declared official
State bird.

SECTION 1. That the bird known as the "Carolina Chickadee" be and the same is hereby declared to be the official bird of North Carolina.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this resolution are hereby repealed.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

H.R. 1512 RESOLUTION No. 52

JOINT RESOLUTION APPOINTING MRS. ROBERT CA-
BELL A MEMBER OF THE BENNETT PLACE MEMO-
RIAL COMMISSION TO SUCCEED HER MOTHER, THE
LATE MRS. SALLIE TATE MORGAN.

*Resolved by the House of Representatives, the Senate con-
curring:*

Appointment of
member of Ben-
nett Place
Memorial
Commission.

SECTION 1. That Mrs. Robert Cabell be, and she is hereby, appointed a member for life of the Bennett Place Memorial Commission to succeed her mother, the late Mrs. Sallie Tate Morgan, who died on the 19th of August, 1932.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

S.R. 661 RESOLUTION No. 53

A JOINT RESOLUTION CALLING A JOINT MEETING OF THE SENATE AND HOUSE OF REPRESENTATIVES TO ELECT TRUSTEES OF THE UNIVERSITY OF NORTH CAROLINA.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That there shall be a joint meeting of the Senate and House of Representatives in the Hall of the House of Representatives on the 9th day of May, 1933, at the hour of twelve o'clock M., for the purpose of electing Trustees of the University of North Carolina.

Joint meeting for election of University Trustees.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

H.R. 1401 RESOLUTION No. 54

JOINT RESOLUTION PETITIONING THE PRESIDENT OF THE UNITED STATES TO AUTHORIZE THE EMPLOYMENT OF FUNDS AND LABOR DESIGNATED IN THE REFORESTATION ACT FOR USE ON PRIVATE LANDS FOR THE PUBLIC BENEFIT IN NORTH CAROLINA.

Whereas, two-thirds of the land area of North Carolina is classified as forest land capable of producing great wealth with a growth rate, especially in eastern North Carolina, which ranks high among the forests of the world, and,

Preamble: Value of forest lands in State.

Whereas, North Carolina's past progress depended largely on her forest wealth and her future welfare will rest to a great extent on the husbanding and proper culture of her great natural resources of which products from the forest are very important, and,

Whereas, the protection from fire, insects and diseases and proper culture of forest land not only produces material wealth, but has a beneficial influence on flood and erosion control and on the increase of game and public recreation, *now, therefore, be it*

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the General Assembly of North Carolina petition the President of the United States to use his power under the Reforestation Act (Public, No. 5, 73rd Congress,

President petitioned to use funds on privately owned forest lands in State.

S. 598) to allow the employment of funds and labor on private lands in North Carolina for the public benefit.

Copy to
President.

SEC. 2. That a copy of this resolution be forwarded to the President of the United States.

SEC. 3. That this resolution be in effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.R. 1496 RESOLUTION No. 55

JOINT RESOLUTION TO PROVIDE FOR PAYMENT OF COST OF PRINTING COMMITTEE SUBSTITUTE FOR HOUSE BILL 120, "A BILL TO BE ENTITLED AN ACT TO RAISE REVENUE."

Resolved by the House of Representatives, the Senate concurring:

Printing of
Revenue Act
by Secretary
of State.

SECTION 1. That the Secretary of State is hereby directed to execute printing order for printing the Committee Substitute for House Bill No. 120, "a bill to be entitled An act to raise Revenue," as authorized by House Resolution No. 1182, and the State Auditor be, and he is hereby authorized and directed to issue his warrant on the State Treasurer covering the necessary cost thereof.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.R. 1513 RESOLUTION No. 56

JOINT RESOLUTION APPOINTING S. M. GATTIS AND ARCHIBALD HENDERSON, MEMBERS OF THE DURHAM-ORANGE HISTORICAL SOCIETY.

Resolved by the House of Representatives, the Senate concurring:

Appointments to
Durham-Orange
Historical
Society.

SECTION 1. That S. M. Gattis be and he is hereby appointed a member for life of the Durham-Orange Historical Society to succeed his father, the late Samuel M. Gattis.

SEC. 2. That Archibald Henderson be and he is hereby appointed a member for life of the Durham-Orange Historical Society to succeed the late Frank Nash.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.R. 1557 RESOLUTION No. 57

A JOINT RESOLUTION TO ENCOURAGE THE CELEBRATION OF THE THREE HUNDRED AND FIFTIETH ANNIVERSARY OF THE FOUNDING OF AN ENGLISH SETTLEMENT ON ROANOKE ISLAND.

Whereas, Sir Walter Raleigh sent an expedition to America in the year fifteen hundred and eighty-four under the command of Philip Amadas and Arthur Barlow for the purpose of discovering an eligible location for a permanent English Colony; and

Preamble: Summary of history of settlement of Roanoke Island.

Whereas, this expedition arrived on July fourth upon the coast of present-day North Carolina, took possession of the land, spent several weeks in exploring Roanoke Island and the surrounding country, and returning to England with two Indians, Manteo and Wanchese, and with glowing accounts of the country and people; and

Whereas, as a result of this expedition, the First English Colony in the New World was planted on Roanoke Island in 1585 and two years later a second colony, which produced the first child born of English parents and the first Protestant religious service in the New World; and

Whereas, the three hundred and fiftieth anniversary of the expedition of the year fifteen hundred and eighty-four, which is so significant in the history of North Carolina, the United States and the British Empire, should be fittingly observed; and

Whereas, the United States Roanoke Colony Commission, after a thorough investigation has recommended a celebration in the year nineteen hundred and thirty-four of the three hundred and fiftieth anniversary of the birth of English-speaking civilization in America on Roanoke Island; *Now, therefore, be it*

Celebration in 1934 of 350th anniversary.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the schools and people of North Carolina, during nineteen hundred and thirty-four, commemorate by celebration and educational activity the three hundred and fiftieth anniversary of the Raleigh expedition of the year fifteen hundred and eighty-four which resulted in the planting on Roanoke Island of the first English Colony in the New World.

Celebration urged in schools.

SEC. 2. That the University of North Carolina, the Superintendent of Public Instruction, the State Highway Commission, the Department of Conservation and Development, the North Carolina Historical Commission and other governmental

State officers and agencies directed to cooperate.

departments and agencies are hereby authorized and directed to give such advice, coöperation and assistance as they may be able, to encourage and promote a celebration or celebrations in the State in the year nineteen hundred and thirty-four in suitable observance of the anniversary.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

S.R. 745

RESOLUTION No. 58

JOINT RESOLUTION AUTHORIZING THE SECRETARY OF STATE TO CALL INTO HIS ASSISTANCE CLERKS FROM SUCH DEPARTMENTS OF STATE AS HE MAY DEEM PROPER TO WORK IN THE ENROLLING OFFICE AFTER OFFICE HOURS OF THE DIFFERENT DEPARTMENTS.

Extra help for Secretary of State from other State departments to help in enrolling office.

SECTION 1. *Resolved* by the Senate, the House of Representatives concurring, that the Secretary of State be and he is hereby authorized to call in and employ such Clerks from the different State Departments to aid in the work in the Enrolling Office after office hours of the different departments and that such clerks as he may call in and who work shall be paid for their work at the rate of ten cents (10¢) per folio of one hundred (100) words.

Compensation.

SEC. 2. This resolution to be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.R. 685

RESOLUTION No. 59

A JOINT RESOLUTION AUTHORIZING THE PRINTING OF SENATE BILL 333, RATIFIED MAY 8TH, 1933, THE SAME BEING "AN ACT TO AMEND THE PREAMBLE AND THE SEVERAL SECTIONS OF THE CONSTITUTION OF NORTH CAROLINA."

Be it resolved by the Senate, the House of Representatives concurring:

Printing of Act rewriting Constitution ordered.

SECTION 1. That the Governor and Council of State are hereby authorized and directed to have printed, at such time and in such number of copies as they may deem appropriate and necessary, Senate Bill Three hundred thirty-three, ratified May 8th, Nineteen hundred thirty-three, the same being "An

Act to Amend the Preamble and the Several Sections of the Constitution of North Carolina," the printing of said Act and the distribution of the copies thereof to be under the control, supervision and direction of the Secretary of State.

In charge of
Secretary of State.

SEC. 2. This Resolution shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.R. 1565 RESOLUTION No. 60

JOINT RESOLUTION TO AUTHORIZE THE STATE HIGHWAY COMMISSION TO VEST IN THE UNITED STATES GOVERNMENT TITLE TO BRIDGE AND ITS ABUTMENTS ON ROUTE NINETY-ONE ACROSS WILKERSON'S CREEK IN HYDE COUNTY.

Whereas, the United States Government has caused to be cut through State Highway number ninety-one at the point where it crosses Wilkerson's Creek an inland waterway; and

Preamble: U. S.
inland waterway
across State
Highway No. 91.

Whereas, it has been determined to be the obligation of the United States Government to construct and maintain a highway bridge across said Inland Waterway at this point;

U. S. to construct
bridge.

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. The North Carolina State Highway Commission be and it is hereby authorized and empowered to enter into a contract with the United States Government through the War Department, or other proper agency, for the purpose of conveying to the United States Government all necessary rights and title, at the point where the said proposed bridge is to be located, necessary and proper to enable the United States Government to construct and maintain said bridge.

Necessary rights
and title to be
conveyed U. S.
Government.

SEC. 2. This resolution shall be in force from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.R. 581

RESOLUTION No. 61

JOINT RESOLUTION DIRECTING THE SECRETARY OF STATE TO HAVE THE ENROLLED AND RATIFIED ACTS AND RESOLUTIONS OF THE GENERAL ASSEMBLY OF 1931 AND 1933 BOUND IN USUAL FORM.

Resolved by the Senate, the House of Representatives concurring:

Secretary of State to bind 1931 and 1933 laws and resolutions.

SECTION 1. That the Secretary of State be and he is hereby authorized and directed to have the enrolled and ratified Acts and Resolutions of the General Assembly of the sessions of 1931 and 1933 bound in usual form.

Expense of.

SEC. 2. That the costs of binding said Acts and Resolutions shall be paid for by warrant of the State Auditor out of funds not otherwise appropriated.

SEC. 3. That this Resolution shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.R. 748

RESOLUTION No. 62

JOINT RESOLUTION BY THE GENERAL ASSEMBLY OF NORTH CAROLINA PROVIDING FOR ADJOURNMENT ON MONDAY, MAY 15, 1933.

Resolved by the Senate, the House of Representatives concurring:

Sine die adjournment at noon on May 15, 1933.

SECTION 1. That both the Senate and House of Representatives, constituting the General Assembly of 1933, do adjourn *sine die* on Monday, May 15, 1933, at Noon.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this Resolution shall be in force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.R. 1699 RESOLUTION No. 63

JOINT RESOLUTION FOR THE RELIEF OF HENRY
ATWATER.

Whereas, Henry Atwater, a colored man, has been in the employ of the House of Representatives as a laborer during the entire Session of the General Assembly; and *whereas*, he has not received pay for the first two weeks of his said work.

Preamble: Unpaid services of legislative employee.

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the State Auditor be and he is hereby authorized and instructed to pay the said Henry Atwater for two weeks at the rate of Two and 50/100 (\$2.50) Dollars per day.

Services ordered remunerated.

SEC. 2. That this Resolution shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.R. 758 RESOLUTION No. 64

JOINT RESOLUTION BY THE SENATE AND HOUSE
OF REPRESENTATIVES TO PROVIDE FOR PRINTING
THE COMMITTEE SUBSTITUTE FOR SENATE BILL
156, KNOWN AS THE SCHOOL MACHINERY BILL.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That five thousand (5,000) copies of the Committee Substitute for Senate Bill 156, known as the School Machinery Bill, with all amendments thereto, be printed and that the distribution thereof be under the direction of the State School Commission.

Printing and distribution of School Machinery Bill.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

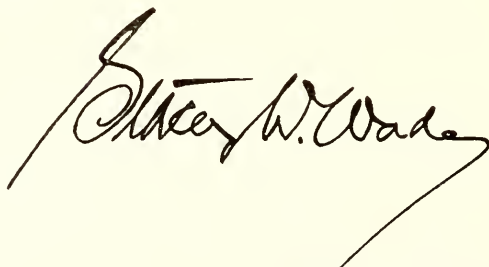
SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

STATE OF NORTH CAROLINA,
OFFICE OF SECRETARY OF STATE.

Raleigh, May 17, 1933.

I, STACEY W. WADE, Secretary of State of the State of North Carolina, hereby certify that the foregoing (manuscript) are true copies of the original acts and resolutions on file in this office.

A handwritten signature in dark ink, reading "Stacey W. Wade". The signature is written in a cursive style with a large, sweeping initial "S" and a long, horizontal flourish extending to the right.

Secretary of State.

INDEX

TO THE

PUBLIC LAWS

SESSION 1933

A	PAGE
Abandonment:	
Abandonment of illegitimate child	354
Testimony of wife against husband	11, 516
Absentee Voters Law—See <i>Elections and Election Laws</i> .	
Acknowledgment—See <i>Probate</i> .	
Act to Raise Revenue—See <i>Revenue Act</i> .	
Acts—See <i>Statutes</i> and also <i>Legislative Acts</i> .	
Administration—See <i>Executors and Administrators</i> .	
Administrators—See <i>Executors and Administrators</i> .	
Adoption of Minors—See <i>Minors</i> .	
Advertisement in Judicial Foreclosures, Law amended; past sales validated	68
Advertising for claims against decedents in Edgecombe County	858
Advertising sale of beer and wines permitted	358
Advertising sale of school property; resales	856
Advisory Budget Commission:	
Appropriations Act	409
(Amended, Pages 796, 797).	
Contingency and emergency fund under Appropriations Act increased	797
Division of Purchase and Contract, supervision over	638
Employees of State paid by sources outside State, salaries not reducible	427
Extension of loans of World War Veterans	41
Schools, interest obligations paid by unencumbered balances	877
Transfer of Division of Personnel	34
Agricultural and Breeders' Association Commissions:	
Created in McDowell County	525
Created in New Hanover, Haywood and Polk Counties	932
Created in Pasquotank County	865
Created in Rowan County	896
Agricultural Liens (See also <i>Crops</i>):	
Federal Government advances, waiver of landlord's lien in favor of	340
Fees for recording in Beaufort County; standard form of	71
Agricultural Tenancies—See <i>Landlord and Tenant</i> .	

	PAGE
Agriculture (See also <i>Crops and Landlord and Tenant</i>):	
Fertilizer laboratories, certification of, by Commissioner of Agriculture	904
Fertilizer Law, enforcement of	470
Pure-bred crop seeds, law amended	502
Agriculture, Commissioner of—See <i>State Officers</i> .	
Alamance Battle Ground Company:	
Corporators, appointment of	48
Alamance County—See <i>Counties</i> .	
Alcohol Addicts—See <i>Insane Persons</i> .	
Alexander County—See <i>Counties</i> .	
Aliens, Commitment of insane alien in State Hospital	19
Amendments, Constitutional—See <i>Constitution of North Carolina and of United States</i> .	
American Legislators' Association—See <i>Interstate Legislative Assembly</i> .	
Anson County—See <i>Counties</i> .	
Appeal and Error (See also under <i>Supreme Court</i> under <i>Courts</i>):	
Appeal of paupers convicted of capital felonies, counties to pay for	226
Appropriations Act—See <i>Maintenance Appropriation Act</i> .	
Appropriations:	
Contingency and emergency fund increased	797
For 1933-1935 biennium	409
(Amended, Pages 796, 797).	
For admission of Cherokee Indians into State's correctional institutions	853
Public utilities investigation, additional appropriation for	873
Architects, Engineers, Designers, Draughtsmen:	
Employment when interested in material furnishing prohibited as to public works	47
Asexualization—See <i>Sterilization</i> .	
Ashe County—See <i>Counties</i> .	
Assessment Insurance—See <i>Insurance and Insurance Companies</i> .	
Assessments—See <i>Special Assessments</i> .	
Athletic Stadiums:	
Provided for State College	426
Attorney General—See <i>State Officers</i> .	
Attorneys at Law:	
J. P.'s may practice law in Morganton	107
N. C. Park Commission, approval of attorneys for, by Governor ..	386
N. C. State Bar created; operation of	313
(Amended, Page 492).	
Registers of Deeds prohibited from practicing law	12
Australian Ballot Law—See <i>Elections and Election Laws</i> .	

Automobiles:

Automobile liability insurance rates, control by Insurance Commissioner	421
— Bus Law amended as to granting franchises over lines already served	637
Church and orphanage busses, license fees for, remitted	341
Colton, Mrs. James E., refund on automobile license tags	498
Fuels and lubricants for, sale of, regulated	80, 108
Gasoline tax, control of Commissioner of Revenue over distributors of	108
Gasoline taxes, provision for refund	325
Governor's automobile, exchange for new car	884
License rates on automobiles, busses, trucks, etc.	532
(Amended, Page 883).	
— Motor busses regulated as common carriers	852
Motor Vehicle Bureau consolidated; duties	891
— Motor vehicle trains restricted to two vehicles	826
Oil inspections by State Highway Patrol	332, 893
(Amended, Page 854).	
Reduction in automobile license plates as of April 1	177
Semi-trailers, license fees for	51
Storage batteries, leasing regulated	212
Storage batteries, rebuilding from old parts regulated	885
Transfer of title and license of automobiles of deceased persons ..	504
Wreckers, use of dealers' license tags	515
Automotive Fuels and Lubricants—See under <i>Automobiles</i> .	
Autopsy:	
Allowed to determine cause of death	313
Avery County—See <i>Counties</i> .	

B

Bad Checks—See *Worthless Checks*.Bakersville—See *Cities and Towns*.

Bankruptcy:

Liability of sureties of bankrupt on bond to stay execution	375
Banks and Banking:	
Acceptance of bonds of local units for claims against closed banks	540
Banking holidays	75, 90
Branch banks provided for small towns	801
Cash depositories provided for Guilford County and Spring Hope ..	937
Commissioner of Banks to report on auditors and attorneys assisting bank liquidations	826
Conservator of certain banks; preferred stock	134
Defunct banks, sale of corporate stocks held by	366
Double assessment levied only once in case of reopened banks in Buncombe County	21

Banks and Banking— <i>Continued</i> :	PAGE
Emergency powers of Commissioner of Banks	75, 90
Excessive bank loans, powers of Commissioner of Banks over.....	366
Fiduciaries, signing of depositors' agreements	392
Interest on monthly State fund balances	189
Investment of banks in corporations owning banking houses limited	515
Investment securities, dealing in, prohibited to banks	435
National banks, transfer of trust business upon reorganization....	859
Purchase and sale of deposits in closed banks in certain counties	888, 889
(See also under <i>Buncombe County</i> , Public-Local Laws 1933).	
Reorganization of closed banks	395, 889
(Amended, Page 859).	
Rutherford County, time limit for liquidating closed banks	937
Scotland Neck Bank, distribution of funds held by Commis- sioner of Banks	521
State and local unit bank deposits without depository bonds	809
Surplus fund in lieu of double assessment	139
Unclaimed deposits in closed banks, disposition of	900
Bar, N. C. State—See <i>North Carolina State Bar</i> .	
Barbers' License Law, Amendments	67, 211
Bastard Children:	
Compelling support of	354
Batteries—See <i>Storage Batteries</i> .	
Beaufort County—See <i>Counties</i> .	
Beauty Parlors—See <i>Cosmetology</i> .	
Bedding, Manufacture and sale regulated	499
(Amended, Page 887).	
Beer and Light Wines:	
Advertisement of, permitted	358
Beer licenses, expiration of	593
Beverage Control Act	456
(Amended, Pages 514, 593, 594, 596, 640, 911).	
Licenses to non-residents	640
Sale allowed and regulated in State	335
Sale in Bakersville prohibited	616
Sale in Elon College prohibited	616
Sale in Frenches Creek Township, Bladen County, prohibited....	821
Sale in Guilford College prohibited	523
(Amended, Page 608).	
Sale in Macon prohibited	594
Sale in Wake Forest prohibited	935
Sale near Campbell College prohibited	596
Sale near certain church and school in Alamance County pro- hibited	546

Beer and Light Wines— <i>Continued</i> :	PAGE
Sale near churches in Worthville prohibited.....	869
Sale near Davidson College prohibited	453
Sale near Oak Ridge Military Institute prohibited.....	524
Sale near Pelham Methodist Church, Caswell County, prohibited.....	818
Sale near Pineland Junior College prohibited	514
Sale near Quaker Children's Home and Wingate Junior College prohibited	805
Sale near Salem Methodist Church, Stanly County, prohibited.....	936
Sale near Stumpy Point Voting Precinct, Dare County, prohibited	805
Sale prohibited in Weaverville, Ridge Crest, Mars Hill and Montreat	594
Sale regulated in Yanceyville	863
Shipment and storage in State prior to May 1	403
(Amended, Page 431).	
Bertie County—See <i>Counties</i> .	
Beverage Control Act	456
(Amended, Pages 514, 593, 594, 596, 640, 911).	
Bills of Costs—See <i>Crimes and Punishments</i> .	
Bird, State—See <i>Chickadee</i> .	
Bladen County—See <i>Counties</i> .	
Blind Persons:	
Exempted from regulations on bedding manufacture.....	501
Free privilege licenses	40
Blue Laws:	
Sunday fishing in Onslow County	39
Boarding Houses—See <i>Hotels and Boarding Houses</i> .	
Boards—See <i>State Boards</i> .	
Bonds and Notes (See also <i>Surety Bonds</i>):	
Acceptance of bonds of local units for claims against closed banks	540
Cox, Willard R., refund for stolen State bond.....	505
Funding and refunding in units other than counties, cities and towns	379, 381
Funding and refunding bonds of local units.....	306, 379, 381, 383, 859
Funding and refunding bonds of local units, validation of.....	859
General Funding and Improvement Bond Act	487
Investment by local units in own bonds	116, 635
Readjustment of bonded debts of local units; County Readjustment Commission	303
(Amended, Pages 424, 452, 507).	
Guilford County, Funding and refunding bonds under 1933 Act....	936
Bridges—See <i>Roads and Highways</i> .	
Brunswick County—See <i>Counties</i> .	
Budget Bureau—See <i>Advisory Budget Commission</i> .	
Budget Appropriation Bill—See <i>Maintenance Appropriation Bill</i> .	

	PAGE
Budget Commission—See <i>Advisory Budget Commission</i> .	
Budget Machinery Bill—See <i>Machinery Act</i> .	
Budget Revenue Bill—See <i>Revenue Act</i> .	
Building and Loan Associations:	
Annual meetings; notice of; quorum	15
Classes of shares; dividends; reserve fund	20
Investment of trust funds in, by fiduciaries	902
License fee for agents	13
Membership in Federal Home Loan Bank	15
Notice necessary for appointment of receivers	29
Power to borrow money	14
Withdrawals regulated; "withdrawal or maturity fund"	93
Building Code Council for North Carolina	591
Building Inspection Fees, Regulated in Lenoir County	429
Bulk Sales Law—See <i>Sales</i> .	
Buncombe County—See <i>Counties</i> .	
Burial Associations—See <i>Mutual Burial Associations</i> .	
Burial Expenses, Payment from assets derived from wrongful death	86
Burke County—See <i>Counties</i> .	
Burlington—See <i>Cities and Towns</i> .	
Bus Law—See under <i>Automobiles</i> .	
Busses and Bus Lines—See <i>Automobiles</i> .	
Butter Factories—See <i>Dairy Products</i> .	

C

Cabarrus County—See <i>Counties</i> .	
Caldwell County—See <i>Counties</i> .	
Campbell College, Sale of beer prohibited	596
Canals:	
Ditching of State Canal in Hyde County	89
Candidates—See <i>Elections and Election Laws</i> .	
Cape Lookout Bridge and Highway, Tolls for	368
Capital Issues Law—See <i>Investment Securities</i> .	
Carteret County—See <i>Counties</i> .	
Cash Depositories—See <i>Banks and Banking</i> .	
Casualty Insurance Companies—See <i>Insurance and Insurance Companies</i> .	
Caswell County—See <i>Counties</i> .	
Catawba County—See <i>Counties</i> .	
Chain Store Tax—See <i>License Taxes</i> under <i>Revenue Act</i> .	
Charitable Corporations—See <i>Corporations</i> .	
Charitable Institutions—See <i>Hospitals for Insane</i> under <i>State Institutions</i> and also under <i>Corporations</i> .	
Charters, Corporate—See <i>Corporations</i> .	
Chatham County—See <i>Counties</i> .	
Chattel Mortgages—See <i>Mortgages and Deeds of Trust</i> .	

Checks—See *Worthless Checks*.

Cheese Factories—See *Dairy Products*.

Cherokee County—See *Counties*.

Cherokee Indians—See *Indians*.

Chickadee, Resolution naming State bird repealed 875

Children—See *Minors*.

Chiropractors, Law relating to, amended; exempt from jury duty 639

Chowan County—See *Counties*.

Churches:

License fees for busses operated by, remitted 341

Alamance County, sale of beer near certain church prohibited 546

Pelham Methodist Church, Caswell County, sale of beer and
wines near, prohibited 818

Salem Methodist Church, Stanly County, sale of beer and
wines prohibited 936

Worthville, sale of beer near churches prohibited 869

Cities and Towns:

Acceptance of bonds of local units for claims against closed
banks 540

Adjustment of debts of local units in default; Administrator
of Finance 529

Anticipation of moneys due in making tax levies 494

Bank deposits without depository bonds 809

Banking facilities for small towns provided 801

Bonds and notes, funding and refunding 306, 383, 859

Bonds and notes, funding and refunding, validation of 859

Contracts, approval of 58

Contracts, competitive bids for, law amended 38, 597

(Amended, Page 905).

Franchises, Cumberland County and its municipalities may
grant 49

Investment of municipalities in own bonds even though in
default 635

Investment of sinking funds in own bonds 116

Joint administrative functions with counties 225

Local Government Commission, transferred to State Treasurer 24

Mandamus to enforce payment of judgments against
municipalities 507

Municipal Finance Act, amendments 383, 468, 495

No liability of governing bodies for levying certain taxes 617

Plans for municipal government, law amended; number of
aldermen and salary of mayor 57

Public libraries, establishment and regulation 518

Readjustment of municipal indebtedness; County Readjustment
Commission 303

(Amended, Pages 424, 452, 507).

Cities and Towns—*Continued*:

PAGE

Refund of tax sales certificates and remission of penalties on back taxes	205
(Amended, Pages 339, 353, 436, 453, 454, 469, 487, 509, 541, 589, 590, 596, 599, 628, 629, 808, 809, 818, 827, 860, 862, 869, 885, 902, 939).	
Sewerage charges, authority to fix	468
Sewerage plants, bonded debt for	468
Special assessments, extension of	376, 612
Tax Foreclosure Act, 1933	120
(Amended, Pages 425, 430, 437, 506, 588, 595, 609, 619, 628, 629, 802, 806, 809, 811, 816, 817, 828, 857, 909).	
(Repealed, Page 914).	
Tax Foreclosure Act, municipalities exempted	425, 430, 437, 588, 595, 609, 628, 629, 806, 809, 811, 816, 817, 828, 857, 909
Tax penalties for 1932 remitted	913
Tax Reduction Fund, allotments for extended school term	117
Tax Relief Act, municipalities exempted	339, 353, 436, 453, 454, 469, 487, 509, 541, 589, 590, 596, 599, 628, 629, 808, 809, 818, 827, 860, 862, 869, 885, 939
Tax sales of 1931-32 validated	190
Taxes, partial payment plan	227
Water and sewerage rates based on amount necessary for debt service	510
Water rents, collection of; turning water on and off	114
(Amended, Pages 510, 523).	
Bakersville:	
Sale of beer prohibited	616
Burlington:	
Limitation of net debt	495
Davidson College:	
Sale of beer and light wines prohibited	453
Elizabeth City:	
Zoning of filling stations and garages	389
Elon College:	
Sale of beer prohibited	616
Guilford College:	
Sale of beer prohibited in territory	523
(Amended, Page 608).	
Lake Waccamaw:	
Retaining wall between town and lake	545
Lenoir County, Building inspection fees regulated	429
Macon:	
Sale of beer prohibited	594
Mars Hill:	
Sale of beer prohibited	594

Cities and Towns— <i>Continued</i> :	PAGE
Montreat:	
Sale of beer prohibited	594
Morganton:	
Mayor's Court abolished; attorneys may act as J. P.'s	107
Ridge Crest:	
Sale of beer prohibited	594
Rocky Mount:	
Hospitalization of indigent residents	524
Shelby:	
Elections, law applicable	75
Spring Hope:	
Cash depositories provided	937
Wake Forest:	
Sale of beer and wines prohibited	935
Weaverville:	
Sale of beer regulated	594
Worthville:	
Sale of beer near churches prohibited	869
Yanceyville:	
Sale of beer and wines regulated	863
Citizenship—See <i>Restoration to Citizenship</i> .	
Civil Procedure:	
Claim and delivery actions, interveners in	98
Deficiency judgments, time for bringing actions limited	880
Execution, liability of sureties on bonds to stay	375
Injunctions in foreclosure of mortgages	401
Mandamus, writ of, to enforce payment of judgments against local units	507
Process fees and jury fees, may not be demanded in advance in certain cases	217
Process fees, liability of Haywood County for	521
Process, no advance fees for sheriff serving Clerk's citations	70, 71
Re-opening judicial sales under execution	825
Service of process on unincorporated insurance associations	19
Unincorporated beneficial insurance societies, right to sue and be sued in own name	210
Claim and Delivery Actions—See <i>Civil Procedure</i> .	
Claims:	
Advertising for claims by administrators, etc., in Edgecombe County	615
Publication of, not required in Hertford County	878
Those paid by Commissioners of certain counties	433
Clams—See under <i>Fish and Fishing</i> .	
Clay County—See <i>Counties</i> .	
Clerks of Superior Court—See <i>Superior Court</i> under <i>Courts</i> .	
Cleveland County—See <i>Counties</i> .	

	PAGE
Collectors—See <i>Executors and Administrators</i> .	
Colleges—See <i>State Institutions</i> .	
Colton, Mrs. James E., Refund on automobile license tags.....	498
Columbus County—See <i>Counties</i> .	
Commission, Advisory Budget—See <i>Advisory Budget Commission</i> .	
Commission on Personnel:	
Duties transferred to Budget Bureau	34
Commission, Utilities—See <i>Utilities Commission</i> .	
Commissioner of Agriculture—See <i>State Officers</i> .	
Commissioner of Banks—See <i>State Officers</i> .	
Commissioner of Labor—See <i>State Officers</i> .	
Commissioner of Motor Vehicles—See <i>State Officers</i> .	
Commissioner of Parole, Appointment and duties.....	84
Commissioner of Revenue—See <i>State Officers</i> .	
Commissioner of Veterans' Loan Fund:	
Extension of loans	41
Commissioners:	
Clerk may compel filing of final accounts	69
Commissions—See under <i>State Departments</i> .	
Common Carriers—See <i>Automobiles and also Railroads</i> .	
Commutations—See <i>Parole Commissioner</i> .	
Compensation—See <i>Salaries and Fees</i> .	
Competitive Bidding—See <i>Construction Contracts</i> under <i>Contracts</i> .	
Confederate Veterans:	
Biennial pension list	821
County Boards of Pensions, membership on	814
Conservator of Banks—See under <i>Banks and Banking</i> .	
Consolidated Statutes:	
1933 acts of General Assembly clarified when referring to	
Consolidated Statutes	640
Sale of, at reduced prices	87
ch. 21, amended	102, 440
ch. 31, amended	451
ch. 39, art. 34, amended	529, 868, 935
chap. 67, art. 7, amended	599
ch. 71, art. 2, amended	4
ch. 82, subch. 12, amended	529, 868, 935
ch. 97, art. 9, repealed	157
ch. 130, amended	183
sec. 49, amended	71
sec. 65(a), amended	13
sec. 84, amended	214
sec. 106, amended	70
sec. 150, amended	215
sec. 160, amended	86
secs. 182-191, amended	309

Consolidated Statutes—*Continued*:

	PAGE
sec. 198, amended	12, 107, 851
secs. 204-215, repealed	324
sec. 218, amended	900
sec. 220, amended	366, 435, 515, 801
secs. 265-276, repealed	357
sec. 386, amended	370
sec. 442, amended	456, 587
sec. 444, amended	175
sec. 457, amended	210
sec. 473, amended	373
sec. 483, amended	19
sec. 730, amended	29, 119
sec. 765, amended	69
sec. 840, amended	98
sec. 867, amended	507
sec. 962, amended	517
sec. 1013, amended	216
secs. 1023-1034, repealed	100
sec. 1179, amended	511
sec. 1259, amended	49
sec. 1260, amended	521
sec. 1276, amended	521
sec. 1288, amended	353
sec. 1334, amended	878
sec. 1389, amended	46
sec. 1443, amended	2, 3, 12, 33, 55, 58, 80, 85, 88, 95, 97, 118, 132, 133, 138, 205, 359, 360, 361, 367, 374, 390, 401, 423, 439, 451, 494, 607, 612, 615, 806, 823
sec. 1461, amended	54, 60
sec. 1498, amended	404
sec. 1526, amended	375
sec. 1569, amended	404
sec. 1572, amended	455
sec. 1589, amended	542
sec. 1590, amended	542
sec. 1591, amended	543
sec. 1608, amended	82, 608
sec. 1632, amended	357
sec. 1659, amended	50, 143
sec. 1661, amended	50
secs. 1673-1684, amended	131
sec. 1681, amended	22, 228, 400, 587, 823, 878, 901
sec. 1802, amended	11, 516
sec. 1864, amended	131, 213, 450
secs. 1889-1893, amended	78
sec. 1891, amended	634

Consolidated Statutes—*Continued*:

	PAGE
sec. 1908, amended	506
sec. 1970, amended	39, 636
sec. 2015, amended	497
sec. 2187, amended	455
sec. 2285, amended	217
sec. 2312, amended	45
sec. 2314, amended	64
sec. 2326, amended	98
sec. 2334, amended	22, 65
sec. 2355, amended	340
sec. 2365, amended	590
sec. 2366, amended	62, 827
sec. 2490, amended	75
sec. 2494, amended	394
sec. 2532, amended	131, 139, 431
sec. 2578, amended	228
sec. 2583, amended	856
sec. 2591, amended	825
sec. 2623, amended	49
sec. 2649, amended	75
secs. 2649-2672, amended as to Winston-Salem—See under <i>Winston-Salem charter amendments, Private Laws of 1933.</i>	
sec. 2694, amended	518
sec. 2696, amended	518
sec. 2697, amended	519
sec. 2699, amended	519
sec. 2702, amended	520
sec. 2751, amended	377
sec. 2768, amended	429
sec. 2776, amended	389
sec. 2806, amended	468
sec. 2808, amended	114, 510, 523
sec. 2847, amended	58
sec. 2868, amended	57
sec. 2871, amended	57
sec. 2919, amended	383
sec. 2933, amended	383
sec. 2937, amended	383
sec. 2938, amended	383, 384
sec. 2939, amended	384
sec. 2942, amended	384
sec. 2943, amended	383, 468, 495
sec. 2951, amended	384
sec. 2952, amended	384
sec. 2959, amended	384
sec. 3240, amended	214

Consolidated Statutes— <i>Continued</i> :	PAGE
sec. 3337, amended	881
sec. 3401, amended and repealed	358, 372, 824
sec. 3402, repealed	824
sec. 3411, amended	372
sec. 3481, amended	880
sec. 3484, amended	44
secs. 3536-3539, amended	852
sec. 3838, amended	434
sec. 3846, amended	183, 872
sec. 3878, amended	3
sec. 3890, amended	56
sec. 3893, amended	30, 857
sec. 3903, amended	65
sec. 3904, amended	60
sec. 3906, amended	65
sec. 3907, amended	36
sec. 3908, amended	65, 99
sec. 4018, amended	902
sec. 4149, amended	86
sec. 4183, amended	26, 486
sec. 4201, amended	374
sec. 4215, amended	215
sec. 4352, amended	451
sec. 4428, amended	634
sec. 4458, amended	9, 424
sec. 4492, amended	113
sec. 4651, amended	226
secs. 4850-4870, amended	333, 892
sec. 4879, amended	113
sec. 5168, amended	814
sec. 5175, amended	14, 15
sec. 5177, amended	20
sec. 5184, amended	14
sec. 5192, amended	13
sec. 5259, amended	509
sec. 5337, amended	814
sec. 5730, amended	812
sec. 5733, amended	812
sec. 5734, amended	812
sec. 5738, amended	812
sec. 5739, amended	813
sec. 5800, repealed	467
sec. 5820, repealed	467
sec. 5821, repealed	467
sec. 5831, repealed	467
sec. 5835, repealed	467

Consolidated Statutes—*Continued*:

	PAGE
sec. 5842, repealed	467
sec. 5847, repealed	467
sec. 5851, repealed	467
sec. 5856, repealed	467
sec. 5865, repealed	467
sec. 5913, amended	145
secs. 5921-5935, amended	146-154
sec. 5937, amended	156
sec. 5940, amended	157
sec. 5947, amended	157
secs. 5960-5968, amended	42, 47, 59, 77, 115, 517
secs. 5984-5999, amended	158-165
secs. 6009-6013, amended	165, 166
secs. 6022 and 6023, amended	167
sec. 6025, repealed	168
sec. 6026, amended	168
sec. 6030, amended	168
sec. 6037, amended	168
sec. 6040, amended	169
sec. 6052, amended	170
sec. 6054, amended	50, 170, 485
sec. 6055, amended	144
sec. 6108, amended	187
sec. 6147, amended	16
sec. 6185, amended	503
sec. 6360, amended	35
sec. 6442, amended	44
sec. 6618, amended	25
sec. 6649, amended	395
sec. 6658, amended	309
sec. 6696, amended	855
secs. 6711-6713, amended	639
secs. 6715-6716, amended	639
secs. 6721 and 6722, amended	639
sec. 6726, amended	639
sec. 6988, amended	484
sec. 7085, amended	802
sec. 7093, amended	8
sec. 7661, amended	513
sec. 7663, amended	1
sec. 7684, amended	189
secs. 7693-7702, repealed	182
secs. 7708-7711, repealed	182
sec. 7716, amended	182

	PAGE
Constitution of North Carolina:	
New Constitution	547
Constitution of United States:	
State Convention to consider repeal of 18th Amendment	600
Constitutional Officers:	
Pay of elected officers	1
Pay of Judges	17
Construction Contracts—See <i>Contracts</i> .	
Contingency and Emergency Fund—See under <i>Appropriations</i> .	
Contractors (See also <i>Plumbing and Heating Contractors</i>):	
Building Code Council for N. C.	591
Contracts:	
Approval in municipalities	58
Competitive bids for, in local units	38, 597
(Amended, Page 905).	
Tenancy Contracts—See <i>Landlord and Tenant</i> .	
Conventions—See under <i>Constitution of United States</i> .	
Convicts:	
Apprehension of escaped persons	77
Control by State Highway and Public Works Commission	178
Convict-made goods, sale prohibited	118
Lime produced by, confined to State use	433
(Repealed, Page 873).	
Minimum length of sentence for working of, on roads	30
Parole Commissioner, appointment and duties	84
Sheriffs, fees of, for conveying prisoners	99
Coöperative Associations:	
Formation of subsidiaries; dealings with non-members	508
Corn Meal—See <i>Weights and Measures</i> .	
Corporation Commission:	
Abolished and succeeded by Utilities Commissioner	100, 796
Additional appropriation for public utilities investigation	873
Bus line franchises, law amended	637
Capital Issues Law, amended	633
Cessation of passenger service on trains	880
Public utilities, regulation of	440
Corporations (See also <i>Railroads and Insurance Companies</i>):	
Consolidation of charitable, penal and other corporations	610
Corporate guardians, compelling accounts	455
Deeds of corporations, defective probates validated	614
Dividends and management of corporations as members of partnerships	511
Forest development corporations, limited dividend	191
Housing, limited dividend, corporations	574
Investment of banks in corporations owning banking houses limited	515

Corporations— <i>Continued</i> :	PAGE
Public-service corporations placed under Utilities Commissioner	100
Public utilities, additional appropriation of Corporation Commission for investigating	873
Public utilities, regulation by Corporation Commission	440
Reorganization where charters forfeited	94
Thrift Society, N. C. State, incorporated	585
Correctional Institutions—See <i>Penal and Correctional Institutions</i> under <i>State Institutions</i> .	
Cosmetology, Practice of, regulated	197
Costs, Bills of—See <i>Bills of Costs</i> under <i>Crimes and Punishments</i> .	
Counties:	
Acceptance of bonds of local units for claims against closed banks	540
Adjustment of debts of local units in default; Administrator of Finance	529
Annexation of one county with another	221
Bank deposits without depository bonds	809
Bills of costs, those due by counties applied on unpaid taxes (Amended, Pages 629, 860).	371
Boards of Education named	620
Bonds and notes, funding and refunding	306, 381, 383, 859
Bonds and notes, funding and refunding, validation of	859
Capital felons, counties to pay for appeals of paupers	226
Consolidation of contiguous counties	217
Contracts, competitive bids for, law amended (Amended, Page 905).	38, 597
County Boards of Pensions, membership	814
County Finance Act, amendments	385
District jails, establishment by contiguous counties	228
Federal Crop Lien and Chattel Mortgage Act, exemption of certain counties from	409, 485, 593, 631, 824, 870
Investment of counties in own bonds even though in default	635
Investment of sinking funds in own bonds	116
Joint administrative functions with municipalities	225
Justices of the Peace, acts validated prior to ratification of Omnibus Bill	940
Justices of the Peace, biennial appointments	829, 865, 870, 874, 887, 905
Local Government Commission, transferred to State Treasurer	24
Mandamus to enforce payment of judgments against counties	507
National Forest Commission, application of funds allotted to counties	886
No liability of governing bodies for levying certain taxes	617
Pensions, biennial list	821
Public libraries, establishment and regulation	518

Counties—*Continued*:

PAGE

Readjustment of county indebtedness; County Readjustment Commission	303
(Amended, Pages 424, 452, 507).	
Refund of tax sales certificates and remission of penalties on back taxes	205
(Amended, Pages 339, 353, 436, 453, 454, 469, 487, 509, 541, 589, 590, 596, 599, 628, 629, 808, 809, 818, 827, 860, 862, 869, 885, 902, 939).	
School district debt, assumption of, 1925 Act validated	432
School property, advertising sale of, and re-sales	856
School superintendents and district committeemen, time of appointment of	229
Schools, extended term allotments, reduction limited	117
Schools, purchase of wood for heating	819
Tax Foreclosure Act, 1933	120
(Amended, Pages 425, 430, 437, 506, 588, 595, 609, 619, 628, 629, 802, 806, 809, 811, 816, 817, 828, 857, 909).	
(Repealed, Page 914).	
Tax Foreclosure Act, exemption of certain counties	425, 430, 437, 588, 595, 609, 628, 629, 806, 809, 811, 816, 817, 828, 857, 909
Tax levies, anticipation of moneys due in making	494
Tax listing and revaluation in April validated	377
Tax penalties for 1932 remitted	913
Tax Reduction Fund allotments for extended school term	117
Tax Relief Act, counties exempted	339, 353, 436, 453, 454, 469, 487, 509, 541, 589, 590, 596, 599, 628, 629, 808, 809, 818, 827, 860, 862, 869, 885, 939
Tax sales of 1931-32 validated	190
Taxes, partial payment plan	227
Uncollected taxes, computation of	216
Worthless checks, certain counties added to law on small checks	32, 46, 66, 177, 391, 516, 808
Alamance County:	
Beer and light wines, sale near certain school and church prohibited	546
Alexander County:	
Terms of Superior Court	375
Anson County:	
Tax penalties; advertisement of delinquents	428
Ashe County:	
Election laws amended	910
Avery County:	
Dogs, damages done by	400
Primary Law, County exempted from	485
Terms of Superior Court	132, 374

Counties— <i>Continued</i> :	PAGE
Beaufort County:	
Agricultural liens and title notes, fees for recording; standard forms	71
Terms of Superior Court	2, 806
Turn Pike Road to be conditioned by State Highway Commission	811
Bertie County:	
Public millers, tolls of	131
Bladen County:	
Frenches Creek Township, sale of beer and wines prohibited	821
Terms of Superior Court	55
Terms of Superior Court may be continued	89
Brunswick County:	
Elections, marking ballots; clerks and assistants	144
Shad fish, taking of, prohibited	31
Buncombe County:	
Defective J. P. probates validated	881
Double assessment levied only once in case of reopened banks	21
Redemption of realty sold for taxes	405
Burke County:	
Distilleries, rewards for capture of	108
Recorder's Court and General County Court Acts repealed	115
Cabarrus County:	
Summary actions in ejectment, trial of	133
Terms of Superior Court	55
Caldwell County:	
Water rents, 1933 Act not applicable to County	523
Carteret County:	
Hunting and fishing allowed in waters near game refuge in Carteret County	800
Recorder's Court, practice and procedure	542
Vouchers and script, running of statute on	587
Caswell County:	
General County Court, Act amended	608
Terms of Superior Court	33
Catawba County:	
Justices of the Peace, additional appointments	874
Terms of Superior Court	451
Chatham County:	
Financial Agent; compensation	46
Cherokee County:	
Claims paid by County Commissioners	64
Entering land, fees for	51
Public institutions, repayment of excessive charges	456

Counties— <i>Continued</i> :	PAGE
Chowan County:	
Terms of Superior Court	806
Clay County:	
Claims paid by County	433
Defective probates of J. P.'s validated	881
Entering land, fees for	51
Public institutions, repayment of excessive charges	456
Cleveland County:	
Police officers, fees as witnesses	857
Public millers, tolls of	133
Tax foreclosures	437
Trust funds, investment by Clerk Superior Court	83
Columbus County:	
Depredations of domestic fowls	450
Dogs, compensation for damages done by	587
Taxes, payment of costs and attorney's fees in delinquent cases	827
Craven County:	
Application of fees in criminal cases to taxes	371
(Amended, Page 629).	
Revaluation of property	525
Cumberland County:	
Franchises, Cumberland County and its municipalities may grant	49
Script, issuance by County	26
Currituck County:	
Script, issuance by County	486
Dare County:	
Stumpy Point Voting Precinct, sale of beer and wines prohibited	805
Davidson County:	
Terms of Superior Court	12, 607
Davie County:	
Barbers' License Law, County exempted from	211
Duplin County:	
Depredations of domestic fowls	213
Dogs, compensation for damages done by	823
Homesteads, deputy sheriffs may lay off	29
Terms of Superior Court	362
Durham County:	
Justices of the Peace, additional appointments	905
Parapet walls, control over, by Insurance Commissioner	377
Edgecombe County:	
Administrators and executors, advertising for claims	615
Hog cholera, treatment of	113

Counties— <i>Continued</i> :	PAGE
Edgecombe County— <i>Continued</i> :	
Tax sales, advertising of	615
Worthless checks, County added to law on small checks	391
Forsyth County:	
Dogs, compensation for damages	901
Readjustment of county and municipal indebtedness, County exempted from law on	424
Tax penalties irrespective of Machinery Act	425
Terms of Superior Court	359, 439
Zoning law, County exempted from	5
Franklin County:	
Worthless checks, punishment of makers of	516
Gaston County:	
Tax foreclosures, employment of attorneys to conduct	430
Tax Relief Act for County—See <i>Gaston County</i> , Public Laws 1933. (Amended, Page 469).	
Gates County:	
Profane language on public highways	451
Graham County:	
Absentee voting	517
Entering land, fees for	51
Homesteads, deputy sheriffs may lay off	29
Granville County:	
Application of fees in criminal cases to taxes	371
(Amended, Page 629).	
Delinquent taxes, collection of	436, 807
Greene County:	
Worthless checks, County added to law on small checks	177
Guilford County:	
Cash depositories provided	937
Dogs, compensation for damages	901
Funding and refunding bonds, 1933 Act amended as to County	936
Wild turkeys, hunting of, prohibited	176
(Repealed, Page 542).	
Halifax County:	
Fees chargeable by County officers	65
Harnett County:	
County Auditor, allowance for office	429
Fees in courts of County; court stenographers	53
Haywood County:	
Agricultural and Breeders' Association Commission; horse races	932
Great Smoky Mountains National Park, commission named to aid in relief of County	617

Counties— <i>Continued</i> :	PAGE
Haywood County— <i>Continued</i> :	
Process fees, liability of County for	521
Taxes, partial payment of	227
Vouchers and script, running of statute on	587
Henderson County:	
Fox hunting regulated	631
Grand jury for twelve months	65
Police officers, fees as witnesses	857
Recorder's Court, jury trials in	455
Terms of Superior Court	88
Worthless checks, punishment of makers of small checks	66
Hertford County:	
Claims and revenues, annual statement of, not required to be published	878
Public millers, tolls of	131
Witnesses in criminal trials, full fees for	49
Hoke County:	
Terms of Superior Court; holding over grand jury	494
Hyde County:	
Oyster beds, leasing of, prohibited	31
Public millers, tolls of	131
State Canal, ditching by State's Prison	89
Iredell County:	
Davidson Creek Drainage District, vacancies in office of commissioner	814
Jackson County:	
Absentee voting	517
Justices of the Peace, costs in courts of	353
Terms of Superior Court	80
Johnston County:	
Justices of the Peace, additional appointments	865
Landlord and tenant, removal of tenant	590
Terms of Superior Court	58
Lenoir County:	
Building inspection fees	429
Still rewards abolished	372
Terms of Superior Court	361
Lincoln County:	
Damages done by dogs, compensation for	22
Machinery Act applicable to County	400
McDowell County:	
Agricultural and Breeders' Association Commission created; horse races; pari mutuel betting	525
Court stenographer, compensation and fees	60
Police officers, fees as witnesses	857

Counties— <i>Continued</i> :	PAGE
Macon County:	
Claims paid by County	433
Corn meal, standard weight of	59
Entering land, fees for	51
Jury service, non-payment of taxes no bar to	45
Martin County:	
Homesteads, deputy sheriffs may lay off	29
Reassessment of Machinery Act applicable to County	369
Mecklenburg County:	
Commitment of David Natter, insane alien, in State Hospital	19
Delinquent taxpayers act (Public-Local Laws 1933), amended	629
Recorder's Court, jurisdiction of	188
Removal of cases in courts of J. P.'s	404, 405
Mitchell County:	
Absentee Ballot Law repealed	77
Dogs, damages done by	400
Taxes, collection of; salaries and fees of County officers	364
(Repealed, Page 547).	
Terms of Superior Court	375
Moore County:	
Dogs, compensation for damages done by	878
Sanitary districts, creation of	803
Still rewards abolished	372
Nash County:	
Hospitalization of indigent residents	524
Payment of money of intestates to Clerk Superior Court	66
Refund of tax sales certificates	589
(Amended, Page 627).	
Terms of Superior Court	118
New Hanover County:	
Agricultural and Breeders' Association Commission; horse races	932
Shad fish, taking of, prohibited	31
Northampton County:	
Fox hunting without license	138
Terms of Superior Court	612
Onslow County:	
Dogs, damages done by	228
Fishing on Sunday	39
Homesteads, deputy sheriffs may lay off	119
New River, use of haul nets and seines prohibited	376
Payment of money of intestates to Clerk Superior Court	66
Shad fish, taking of, prohibited	31
Stock law territory declared	131
Terms of Superior Court	362

Counties— <i>Continued</i> :	PAGE
Pamlico County:	
Oyster beds, leasing of, prohibited	33
Taxes, penalties abolished	373
Pasquotank County:	
Agricultural and Breeders' Association Commission created; horse racing	865
Tenants, breach of contract by	62
Terms of Superior Court	2, 3, 97
Zoning of filling stations and garages	389
Pender County:	
Revaluation under Machinery Act	423
Shad fish, taking of, prohibited	31
Terms of Superior Court	133
Tolls by public millers	431
Perquimans County:	
Terms of Superior Court	423
Pitt County:	
Dogs, compensation for damages	916
Drainage districts excepted from Tax Relief Act	869
Justices of the Peace, additional appointments	870
Polk County:	
Agricultural and Breeders' Association Commission; horse races	932
Agricultural tenancies, law amended	827
Police officers, fees as witnesses	857
Terms of Superior Court	360
Randolph County:	
Absentee Voters Law repealed	59
State-wide Primary, County placed under	50
Robeson County:	
Purchase and sale of deposits in closed banks	888, 889
Rockingham County:	
Terms of Superior Court	33, 390
Rowan County:	
Agricultural and Breeders' Association Commission; horse races	896
Tax penalties for 1932 remitted	913
Taxes, partial payment of	227
Terms of Superior Court	401
Rutherford County:	
Absentee voting	517
Closed banks, time limit for liquidation	937
Police officers, fees as witnesses	857
Terms of Superior Court	360
Sampson County:	
Terms of Superior Court	362

Counties— <i>Continued</i> :	PAGE
Scotland County:	
Fees of Register of Deeds	36
Grand jurors, pay of	113
Recorder's Court, fees in	60
Terms of Superior Court; jurisdiction	88
Stanly County:	
Salem Methodist Church, sale of beer and wines near, prohibited	936
Terms of Superior Court	367
Stokes County:	
King High School District, public drunkenness	424
Special taxes authorized for certain purposes	41
Surry County:	
Dogs, damages done by	451
Terms of Superior Court	205, 615
Worthless checks, punishment for small checks	46
Swain County:	
Absentee voting	517
Dogs, license taxes on	131
Entering land, fees for	51
Great Smoky Mountains National Park, commission named to aid in relief of County	617
Justices of the Peace, additional appointment	887
Public drunkenness, punishment	9
Taxes, partial payment of	227
Terms of Superior Court	95
Tyrrell County:	
Terms of Superior Court	95
Union County:	
Absentee Voters Law repealed	42
Grand jury to serve for year	22
Terms of Superior Court, cancelling of	85
Wake County:	
Grand jurors, relay appointments	52
Warren County:	
Stills, rewards reduced	358
Watauga County:	
Terms of Superior Court	375
Wilkes County:	
Board of Education, membership reduced	312
School teachers, certain back salaries ordered paid	879
Wilson County:	
Court fees for which County liable applied on taxes, County exempted	860
Hog cholera, eradication of	43

Counties— <i>Continued</i> :	PAGE
Wilson County— <i>Continued</i> :	
Payment of money of intestates to Clerk Superior Court.....	13
Terms of Superior Court	138
Yadkin County:	
Absentee Ballot Law repealed	115
Yancey County:	
Absentee Ballot Law repealed	47
Primaries, oath as to party support and affiliation	43
Tax Collector, commissions of; partial settlements	211
Terms of Superior Court	823
County Boards of Education—See under <i>Counties, Omnibus School</i>	
<i>Bill and also Schools and School Districts.</i>	
County Commissioners—See under <i>Counties.</i>	
County Finance Act—See <i>Counties.</i>	
County Readjustment Commission, Creation and duties	303
County Roads—See <i>Roads and Highways.</i>	
Court Reporters—See <i>Court Stenographers</i> under <i>Courts.</i>	
Court Stenographers—See under <i>Courts.</i>	
Courts:	
Jurors, non-payment of taxes no cause for challenge	45, 98
Police officers on salary receive no witness fees	30
Utilities Commission constituted court of record	103
Harnett County, Fees chargeable in courts of County	53
Hertford County, Full fees for witnesses in criminal trials	49
Court Stenographers:	
Harnett County, Fees chargeable in courts	53
McDowell County, Appointment and fees	60
Second Judicial District, Appointment of	495
Federal Courts—See <i>United States District Courts infra.</i>	
General County Courts:	
Appeals to Superior Court, record and briefs	82
Superior Courts, removal of cases from	96
U. S. District Courts, removal of cases to	97
Burke County:	
Acts pertaining to, repealed	115
Caswell County:	
Act creating, amended	608
Mayor's Courts:	
Abolished in Morganton	107
Recorder's Courts:	
Law of 1919 amended	175
Burke County:	
Acts pertaining to, repealed	115
Carteret County:	
General laws amended as to County	542

Recorder's Courts— <i>Continued</i> :	PAGE
Henderson County:	
Jury trials	455
Mecklenburg County:	
Civil jurisdiction	188
Scotland County:	
Fees in	60
Superior Courts:	
Bills of costs, those due by county applied on unpaid taxes....	371
(Amended, Pages 629, 860).	
Chiropractors exempt from jury duty	639
Clerks of Superior Court:	
Citations, no advance fees to sheriffs serving	70, 71
Commissioners, forcing the filing of final accounts	69
Corporate guardians, compelling accounts	455
County Boards of Pensions, membership on	814
County game commissions, membership on	624
Election Laws, duties under—See <i>Elections and Election</i>	
<i>Laws</i> .	
Fees for filing transcripts of judgments	635
Final settlement of estates, time extended	215
Guardians for missing persons, appointment of	36
Legatees and devisees to be notified of probate of wills....	99
Minors and insane persons, payment of monies of, to Clerk	517
Payment of intestate's money to, in certain counties.....	13, 66
Trust funds, investment in building and loan associations	902
Trust funds, investment of, in Cleveland County	83
Unclaimed deposits in closed banks, disposition of	900
World War Veterans, control over accounts of guardians	388
General County Courts, removal of cases from	96
Jurors subject to service in inferior courts in certain counties	64
Pay of judges	17
Solicitors, salaries reduced	56
Special judges authorized	337
Special venires, selection in county of residence	373
Terms of Superior Court.....	2, 3, 12, 33, 55, 58, 80, 85, 88, 89,
95, 97, 118, 132, 133, 138, 205, 359, 360, 361, 367, 374, 390,	
401, 423, 439, 451, 494, 607, 612, 615, 806, 823	
Waiver of jury trial in criminal cases	18
(Amended, Page 817).	
Alexander County:	
Terms of	375
Avery County:	
Terms of	132, 374
Beaufort County:	
Terms of	2, 806

Superior Courts— <i>Continued</i> :	PAGE
Bladen County:	
Terms of	55
Terms of, may be continued	89
Cabarrus County:	
Terms of	55
Caswell County:	
Terms of	33
Catawba County:	
Terms of	451
Chowan County:	
Terms of	806
Davidson County:	
Terms of	12, 607
Duplin County:	
Terms of	362
Forsyth County:	
Terms of	359, 439
Henderson County:	
Grand jury for twelve months	65
Terms of	88
Hoke County:	
Terms of	494
Jackson County:	
Terms of	80
Johnston County:	
Terms of	58
Lenoir County:	
Terms of	361
Mitchell County:	
Terms of	375
Nash County:	
Terms of	118
Northampton County:	
Terms of	612
Onslow County:	
Terms of	362
Pasquotank County:	
Terms of	2, 3, 97
Pender County:	
Terms of	133
Perquimans County:	
Addition term of	423
Polk County:	
Terms of	360
Rockingham County:	
Terms of	33, 390

Superior Courts— <i>Continued</i> :	PAGE
Rowan County:	
Terms of	401
Rutherford County:	
Terms of	360
Sampson County:	
Terms of	362
Scotland County:	
Terms of; jurisdiction	88
Stanly County:	
Terms of	367
Surry County:	
Terms of	205, 615
Swain County:	
Terms of	95
Tyrrell County:	
Terms of; cancelling terms	95
Union County:	
Grand jury to serve for year	22
Terms of, may be cancelled	85
Wake County:	
Grand jurors, relay appointment of	52
Watauga County:	
Terms of	375
Wilson County:	
Terms of	138
Yancey County:	
Terms of	823
Supreme Court:	
Capital felons, counties to pay for appeals of paupers	226
N. C. State Bar, duties with	319
(Amended, Page 492).	
Pay of Justices	17
United States District Courts:	
General County Courts, removal of cases from	97
Cox, Willard R., Refund for stolen State bond	505
Craven County—See <i>Counties</i> .	
Cream—See <i>Dairy Products</i> .	
Creameries—See <i>Dairy Products</i> .	
Crimes and Punishments:	
Abandonment, testimony of wife against husband	11, 516
Agricultural and Breeders' Association Commissions, violations of laws creating	528, 868, 899, 934
Automobile fuels and lubricants, violation of law regulating sale of	81, 82
Automobile license rates, crimes under law regulating	537

Crimes and Punishments— <i>Continued</i> :	PAGE
Bastard children, compelling support of	354
Bedding, violation of regulatory law	501
(Amended, Page 887).	
Beer and wines, sale in certain communities prohibited	453, 514,
523, 524, 546, 594, 596, 608, 616, 805, 818, 821, 863, 869, 935, 936	
Beverage Control Act, violations	461, 462, 465, 466, 913
Bills of costs, those due by counties may be applied on unpaid taxes	371
(Amended, Pages 629, 860).	
Building Code of N. C., violation of	592
Capital felons, appeal of paupers, counties to pay for	226
Convict-made goods, sale prohibited	118
Cosmetology, violation of act regulating	204
Election Laws, crimes under	153, 161, 162, 174
Electrical supplies, violation of law regulating sale of	909
Escaping or assisting in, penalty for	185
Evidence of threats against defendant admissible in certain cases	215
Fertilizer Law, crimes under	482, 484
Game Law violations	626, 871
Gasoline, failure to pay State tax on	110, 112
Gasoline tax refund law, violation of	328
General sales tax, failure to pass on to consumer	876
Hotels and boarding houses, obtaining entertainment without paying, in certain counties	882
Involuntary manslaughter, punishment for	374
Kidnapping, punishment for	890
Lobbying, violation of act regulating	11
Lotteries, operation of	634
Machine guns, sale of, prohibited	387
Machinery Act, crimes under—See <i>Machinery Act</i> .	
Milk and cream, misbranding	504
Milk containers, violation of law regulating use of	422
Minors, unlawfully taking child who has been legally adopted	312
Motor Vehicle Bureau, violations of regulations of	895
Oysters, Japanese, Portuguese or Mongolian, planting in State made felony	363
Pilots, acting without license	484
Police officers as witnesses, no fees for	31
Public utilities, crimes under Act regulating	449
Public works, employment of architects, etc., when interested in material furnishing	48
Pure-bred crop seed law, false certification	502
Restoration to citizenship of felons	370
Schools, violation of law regulating advertising campaigns in	341
Shad fish, taking of, punished in certain counties	32
Storage batteries, rebuilding from old parts and sale regulated	885

Crimes and Punishments— <i>Continued</i> :	PAGE
Storage batteries, violation of Act regulating lease of	212
Tobacco Boards of Trade, violation of law regulating	394
Tobacco buyers and sellers, violation of laws protecting	815
Waiver of jury trial in criminal cases	18
(Amended, Page 817).	
Wife competent to testify against husband for abandoning children and for peace warrants	11, 516
Women in industry, employment longer than prescribed number of hours	28
World War Veterans, violation of law regulating acts of guardians	389
Worthless checks, certain counties added to law on small checks	32, 46, 66, 177, 391, 516
Cumberland County, Forging script issued by County	26
Currituck County, Forging County script	486
Gates County, Profane language on public highways	451
Guilford County, Hunting wild turkeys prohibited	176
(Repealed, Page 542).	
Onslow County, Haul nets and seines in New River prohibited	376
Stokes County, Punishment for public drunkenness in King High School District	424
Swain County, Punishment for public drunkenness	9
Criminal Law—See <i>Crimes and Punishments</i> .	
Crop Liens—See <i>Crops</i> .	
Crops (See also <i>Agriculture and Landlord and Tenant</i>):	
Federal crop liens and chattel mortgages, fees for recording	142
(Amended, Pages 190, 391, 409, 485, 593, 631, 636, 824, 870).	
Federal Government advances, waiver of landlord's lien in favor of	340
Limitation on actions against purchasers of converted crops	175
Preference to home grown crops by Division of Purchase and Contract	176
Pure-bred crop seeds, law amended	502
Cumberland County—See <i>Counties</i> .	
Currituck County—See <i>Counties</i> .	

D

Dairy Products:	
Factories of dairy products regulated	632
Grading and inspection by Department of Agriculture	903
Milk containers, use of, regulated	422
Misbranding milk and cream	504
Dare County—See <i>Counties</i> .	
Davidson College—See <i>Cities and Towns</i> .	
Davidson County—See <i>Counties</i> .	
Davie County—See <i>Counties</i> .	

	PAGE
Dead Bodies:	
Autopsy allowed to determine cause of death	313
Decedents—See <i>Executors and Administrators</i> .	
Deeds and Conveyances (See also <i>Mortgages</i> and <i>Deeds of Trust</i>):	
Corporation deeds, validation of defective probates	614
Defective acknowledgment of old deeds validated	637
Defective probates of J. P.'s validated in Buncombe and Clay Counties	881
Tax deeds, final order to make	882
Deeds of Trust—See <i>Mortgages</i> and <i>Deeds of Trust</i> .	
Deficiency Judgments—See <i>Judgments</i> .	
Dentists:	
Soliciting business prohibited	395
Departments—See <i>State Departments</i> .	
Depredations of Domestic Fowls—See <i>Domestic Fowls</i> .	
Deputy Sheriffs—See <i>Sheriffs</i> .	
Designers—See <i>Architects, etc.</i>	
Devisees—See <i>Wills</i> .	
Director of Personnel, Abolished	34
Distilleries—See <i>Prohibition Laws</i> .	
District Jails—See <i>Jails</i> .	
District Prison Camps:	
Minimum length of sentence for commitment to	30
Division of Purchase and Contract:	
Fuel for heating schools, provision for buying wood as fuel	819
Governor's automobile, exchange for new car	884
Preference to home-grown products	176
School supplies, contracting for	928
Supervisory authority of Advisory Budget Commission	638
Divorce:	
Two years of separation grounds for	50, 143
Doctors—See <i>Physicians and Surgeons</i> .	
Dogs:	
Avery County, Compensation for damages	400
Columbus County, Compensation for damages	587
Duplin County, Compensation for damages	823
Forsyth County, Compensation for damages	901
Guilford County, Compensation for damages	901
Lincoln County, Compensation for damages	22
Mitchell County, Compensation for damages	400
Moore County, Compensation for damages	878
Onslow County, Compensation for damages	228
Pitt County, Compensation for damages	916
Surry County, Compensation for damages	451
Swain County, License tax on	131

	PAGE
Domestic Fowls:	
Depredations of, in Columbus County	450
Depredations of, in Duplin County	213
Drainage and Drainage Districts:	
Davidson Creek District, Iredell County, vacancies in office of commissioner	814
Excepted from Tax Relief Act in Pitt County	869
Funding debts	379, 381
No further assessment after original paid in full	861
Draughtsmen—See <i>Architects, etc.</i>	
Dredging—See under <i>Waterways.</i>	
Drug Addicts—See <i>Insane Persons.</i>	
Drunkenness, Public—See <i>Crimes and Punishments.</i>	
Duplin County—See <i>Counties.</i>	
Durham County—See <i>Counties.</i>	

E

Edgecombe County—See <i>Counties.</i>	
Education—See <i>Schools and School Districts.</i>	
Educational Corporations—See <i>Charitable Corporations</i> under <i>Corporations.</i>	
Eighteenth Amendment—See under <i>Constitution of United States.</i>	
Ejectment, Summary Actions:	
Trial of, in Cabarrus County	133
Elections and Election Laws:	
Absentee Ballot Law repealed in certain counties 42, 47, 59, 77, 115	
Absentee voting in Graham, Jackson, Rutherford and Swain Counties	517
Annexation of one county with another, election on	221
Australian Ballot Law amended	170
Consolidation of counties, election on	217
Election Laws amended	145
New Constitution, election on	573
Presidential electors, pay of	3
Public libraries, election on establishing	518
Readjustment of bonded indebtedness of local units, election on ..	307
Repeal of 18th Amendment, election on calling Convention	600
School supplements, elections on	925
Utilities Commissioner, election of	101
Ashe County, Election laws amended	910
Avery County, County exempted from Primary Law	485
Brunswick County, Marking ballots; clerks and assistants	144
Haywood County, Election on horse racing bill	934
McDowell County, Election on horse racing bill	528
Mitchell County, Absentee Ballot Law repealed	77

Elections and Election Laws— <i>Continued</i> :	PAGE
New Hanover County, Election on horse racing bill	934
Pasquotank County, Election on horse racing bill	868
Polk County, Election on horse racing bill	934
Randolph County, Absentee Voters Law repealed	59
Placed under State-Wide Primary	50
Rowan County, Election on horse racing bill	899
Shelby, Municipal elections	75
Union County, Absentee Voters Law repealed	42
Yadkin County, Absentee Ballot Law repealed	115
Yancey County, Absentee Ballot Law repealed	47
Oath as to party support and affiliation	43
Electors, Presidential, Pay of	3
Electric Street Railroads—See <i>Railroads</i> .	
Electrical Supplies and Materials, Regulation of sale of	907
Elizabeth City—See <i>Cities and Towns</i> .	
Elon College—See <i>Cities and Towns</i> .	
Emergency Revenue Act—See under <i>Revenue Act</i> .	
Engineers—See <i>Architects, etc</i> .	
Enrollment of Legislative Acts—See <i>Legislative Acts</i> .	
Entering Public Lands:	
Fees for, in certain counties	51
Escheats, Unclaimed deposits in closed banks	900
Estates:	
Extension of obligations due estates	142
Final settlement of, time extended	215
Guardians for missing persons	36
Life tenants, sale of lands of, for re-investment	94
Notice of re-sale of land to make assets and for partition	214
Partition of remainders and executory devises validated	334
Renewing obligations due decedent's estate	226, 858
Eugenics Board of North Carolina:	
Creation and sterilization of mental defectives	346
Evidence:	
Demurrer to evidence when jury trial waived in criminal cases	18
Threats against defendant, evidence of, admissible in certain cases	215
Wife competent to testify against husband for abandoning children and for peace warrants	11, 516
Execution—See <i>Civil Procedure</i> and also <i>Judicial Sales</i> .	
Executive Counsel, Abolished	23
Executors and Administrators (See also <i>Fiduciaries</i>):	
Accounts and inventories, forcing the filing of, no advance fees for Sheriffs serving citation	70, 71
Advertising for claims in Edgecombe County	615
Assets from wrongful death, payment of burial expenses	86

Executors and Administrators— <i>Continued</i> :	PAGE
Collectors, devolution of power of sale upon, when mortgagee or trustee dies	228
Extension of obligations due estates	142
Federal Government crop advances, waiver of landlord's lien in favor of	340
Final settlement of estates, time extended	215
Notices of re-sale of land to make assets	214
Renewing obligations due decedent's estate	226, 858
Representatives of tax collectors to collect back taxes	68
Executory Devises—See <i>Estates</i> .	

F

Farm Products:

Preference given to home-grown products by Division of Purchase and Contract	176
Federal Courts—See <i>Courts</i> .	
Federal Crop Liens—See <i>Crops</i> .	
Federal Government—See <i>United States Government</i> .	
Federal Home Loan Bank:	
Building and loan associations, membership in	15
Feebleminded—See <i>Insane Persons</i> .	
Fees—See <i>Salaries and Fees</i> .	
Fertilizer—See under <i>Agriculture</i> .	
Fertilizer Law, North Carolina	470
Fidelity Insurance Companies—See <i>Insurance and Insurance Companies</i> .	
Fiduciaries (See also <i>Guardian and Ward</i> and <i>Executors and Administrators</i>):	
Investment of trust funds in building and loan associations	902
May sign depositors' agreements in closed banks	392
Financial Agents—See under <i>Counties</i> .	
Filling Stations, Zoning for, in Pasquotank County	389
Fish and Fishing (See also <i>Game Laws</i>):	
Artificial propagation of fish, licensing	632
Commissioner of Inland Fisheries, office abolished; successor	514
Fishing industry, license fees and taxes	78
Fishing nets and boats, license fees for	634
Fishing regulated near State lakes	870
Government-owned property, regulation of fishing	886
Haul nets and seines in New River, Onslow County, prohibited	376
Hunting and fishing allowed in waters near game refuge in Carteret County	800
Non-resident fishing license fees	364
Oyster and clam bottoms, leasing of	506
Oyster beds, leasing of, prohibited in certain counties	31, 33

Fish and Fishing— <i>Continued</i> :	PAGE
Oysters, Japanese, Portuguese or Mongolian, planting in State prohibited	363
Roanoke River, fishing allowed in	495
Shad fish, taking of, prohibited in certain counties	31
Sunday fishing, law amended	636
Onslow County, Sunday fishing	39
Flume Companies—See <i>Public-Service Corporations</i> under <i>Corporations</i> .	
Foreclosure—See <i>Mortgages and Deeds of Trust</i> and <i>Taxes and Taxation</i> .	
Forests:	
Application of funds paid to counties by National Forest Commission	886
Regulation of hunting and fishing on government-owned property	886
Limited dividend corporations for development of	191
Forsyth County—See <i>Counties</i> .	
Franchises:	
Power of Cumberland County and its municipalities to grant ..	49
Franklin County—See <i>Counties</i> .	
Fraudulent Sales in Bulk—See <i>Sales</i> .	
Fuel for Schools—See under <i>Schools and School Districts</i> .	
Fuels for Automobiles—See under <i>Automobiles</i> .	
Fungicides—See <i>Insecticides and Fungicides</i> .	
Fur Dealers, License fees on	497

G

Game Laws (See also <i>Fish and Fishing</i>):	
Government-owned property, regulation of hunting	886
Hunting and fishing allowed in waters near game refuge in Carteret County	800
Hunting regulated near State lakes	870
State Game Laws, amendments	624
State Game Warden and Fisheries Commissioner, office abolished ..	514
Guilford County, Hunting wild turkeys prohibited	176
(Repealed, Page 542).	
Henderson County, Fox hunting regulated	631
Northampton County, Hunting fox without license	138
Game Refuges—See under <i>Game Laws</i> .	
Gasoline—See <i>Automobiles</i> .	
Gaston County—See <i>Counties</i> .	
Gates County—See <i>Counties</i> .	

	PAGE
General Assembly:	
Acts of, in 1933 clarified when referring to Consolidated Statutes	640
Enrollment of acts; number and pay of clerks	188
Interstate Legislative Assembly, appointment of State's delegates	344
Legislative Reference Librarian transferred to Attorney General's Department	16
Lobbying regulated	9
Reduced pay of legislative clerks and employees	4
General County Courts—See <i>Courts</i> .	
General Funding and Improvement Bond Act	487
General Sales Tax—See under <i>Revenue Act</i> .	
Governor—See <i>State Officers</i> .	
Graham County—See <i>Counties</i> .	
Grand Juries—See <i>Jurors and Juries</i> .	
Granville County—See <i>Counties</i> .	
Great Smoky Mountains National Park—See <i>Parks</i> .	
Greater University of North Carolina—See <i>State Institutions</i> .	
Greene County—See <i>Counties</i> .	
Grits—See <i>Weights and Measures</i> .	
Guardian and Ward (See also <i>Fiduciaries</i>):	
Corporate guardians, compelling accounts	455
Federal Government crop advances, waiver of landlord's lien	340
Guardian provided for estates of missing persons	36
World War Veterans, accountings and investments of guardians handling monies	388
Guilford College—See <i>Cities and Towns</i> .	
Guilford County—See <i>Counties</i> .	

H

Halifax County—See <i>Counties</i> .	
Harnett County—See <i>Counties</i> .	
Haul Nets—See <i>Fish and Fishing</i> .	
Haywood County—See <i>Counties</i> .	
Heating Contractors—See <i>Plumbing and Heating Contractors</i> .	
Henderson County—See <i>Counties</i> .	
Hertford County—See <i>Counties</i> .	
High Schools—See <i>Schools and School Districts</i> .	
Highway Commission—See <i>State Highway Commission</i> .	
Highways—See <i>Roads and Highways</i> .	
Hog Cholera:	
Edgecombe County, Treatment of	113
Wilson County, Law amended	43
Hoke County—See <i>Counties</i> .	
Home Loan Bank—See <i>Federal Home Loan Bank</i> .	

	PAGE
Homesteads:	
Deputy sheriffs may lay of, in certain counties	29, 119
Hominy—See <i>Weights and Measures</i> .	
Horse Racing:	
Provided for McDowell County	525
Provided for New Hanover, Haywood and Polk Counties	932
Provided for Pasquotank County	865
Provided for Rowan County	896
Hospitals (See also <i>State Hospitals for Insane</i> under <i>State Institutions</i>):	
Alcohol and drug addicts, treatment of	330
Hospitalization of indigent residents of Nash County and Rocky Mount	524
Professional nurses, law amended	230
Hospitals for Insane—See <i>State Institutions</i> .	
Hotels and Boarding Houses:	
Obtaining entertainment without paying therefor, in certain counties	882
Housing—See <i>State Housing Law</i> .	
Hunting—See <i>Game Laws</i> .	
Husband and Wife:	
Divorce after two years of separation	50, 143
Marriage license of couple marrying in another State recorded in home county of groom	394
Marriage licenses issued without physical examination	378
Publication of intention to marry, law repealed	11
Wife competent to testify against husband for abandoning children and for peace warrants	11, 516
Hyde County—See <i>Counties</i> .	

I

Ice Cream Factories—See <i>Dairy Products</i> .	
Illegitimate Children—See <i>Bastard Children</i> .	
Indians:	
Admission of Cherokee Indians into State correctional institutions	853
Industrial Commission—See <i>Workmen's Compensation Act</i> .	
Inebriates—See <i>Insane Persons</i> .	
Infants—See <i>Minors</i> .	
Injunctions—See <i>Civil Procedure</i> .	
Insane Persons:	
Alcohol and drug addicts, treatment in private hospitals	330
Application of funds of deceased or departed inmates of State hospitals or charitable institutions	510

Insane Persons— <i>Continued</i> :	PAGE
Commitment of insane alien in State Hospital	19
Inebriates, treatment in State Hospital at Raleigh	503
Negro feeble-minded, care of	503
Payment of monies of, to Clerk Superior Court	517
Sterilization of mental defectives	345
Insane, State Hospitals for—See under <i>State Institutions</i> .	
Insecticides and Fungicides:	
Manufacture and sale of, law amended	360
Institutions—See <i>State Institutions</i> .	
Insurance and Insurance Companies:	
Assessment insurance companies, supervision of	35
Assessment insurance plan, reserves necessary	27
Automobile liability insurance rates, control by Insurance Commissioner	421
Emergency powers of Insurance Commissioner	92
Insurance carriers withdrawing from State, enforcement of compensation liability of	820
Service of process on unincorporated insurance associations	19
Special deposit required of fidelity, casualty and surety insurance companies	44
Unincorporated beneficial insurance societies, right to sue and be sued under own name	210
Workmen's Compensation Insurance—See <i>Workmen's Compensation Act</i> .	
Insurance Commissioner—See <i>State Officers</i> .	
Interest:	
On monthly State fund balances	189
Interstate Legislative Assembly:	
State's delegates appointed	344
Interveners:	
In claim and delivery proceedings	98
Intestates:	
Payment of money due, to Superior Court Clerks in certain counties	13, 66
Intra-Coastal Waterway—See <i>Waterways</i> .	
Investment Securities (See also under <i>Banks and Banking</i>):	
Regulation of sale of, under Capital Issues Law	633
Involuntary Manslaughter—See <i>Crimes and Punishments</i> .	
Iredell County—See <i>Counties</i> .	

J

Jackson County—See <i>Counties</i> .	
Jails:	
Establishment by contiguous counties	228
Johnston County—See <i>Counties</i> .	

	PAGE
Judges:	
Guardians for missing persons, appointment of	36
Judgment upon waiver of jury trial in criminal cases	18
(Amended, Page 817).	
N. C. State Bar, duties with	319
(Amended, Page 492).	
Pay of Supreme and Superior Court Judges	17
Special judges authorized	337
Judgments:	
Deficiency judgments abolished as to balance of purchase price	28
Deficiency judgments in mortgage foreclosures, evidence of property value	402
Deficiency judgments, time for bringing actions limited	880
Execution, liability of sureties on bonds to stay	375
Local units may accept their bonds for judgments against closed banks	540
Mandamus to enforce collection of judgments against local units	507
Transcripts of judgments, uniform fees for filing	635
Validation of judgments of partition relative to remainders and executory devises	334
Judicial Districts:	
Court Reporter for Second District	495
Terms of Superior Court in Sixth District	361
Judicial Sales:	
Advertisement in judicial foreclosures, law amended; past sales validated	68
Execution sales by sheriffs validated	57
Re-opening judicial sales under execution	825
Sale of lands of life tenants for re-investment	94
Judiciary—See <i>Judges</i> .	
Juries—See <i>Jurors and Juries</i> .	
Jurors and Juries:	
Chiropractors exempt from jury duty	639
Jurors subject to service in inferior courts in certain counties	64
Non-payment of taxes no cause for challenge	45, 98
May not require fees in advance in certain cases	217
Special venires, selection in county of residence	373
Waiver of jury trial in criminal cases	18
(Amended, Page 817).	
Henderson County, Jury fees in Recorder's Court	455
Twelve months grand jury	65
Macon County, Non-payment of taxes no bar to jury service	45
Scotland County, Grand jurors, pay of	113
Union County, Grand jury to serve for year	22
Wake County, Relay appointments of grand jurors	52

	PAGE
Justices of the Peace:	
Acts of, pending ratification of Omnibus Bill validated	940
Biennial appointments	829, 865, 870, 874, 887, 905, 940
Costs in courts of, in Jackson County	353
Defective probates of, validated in Buncombe and Clay Counties	881
Jurisdiction over worthless checks in certain counties	32, 46, 66, 177, 391, 516, 808
Practice of law in Morganton permitted	107
Removal of cases in courts of, in Mecklenburg County	404, 405

K

Kidnapping—See under *Crimes and Punishments*.

L

Labor Laws:

Inspection and visitorial powers of Commissioner of Labor over industries	370
Women in certain industries, hours of employment	27
Workmen's Compensation—See <i>Workmen's Compensation Act</i> .	

Lake Waccamaw—See *Cities and Towns*.

Lakes—See *State Lakes*.

Landlord and Tenant:

Agricultural tenancy law amended in Polk County	827
Breach of contract by tenant in Pasquotank County	62
Federal Government advances, waiver of landlord's lien in favor of	340
Limitation on actions against purchasers of converted crops	175
Removal of tenant and settlement with, in Johnston County	590

Law, Practice of—See *Attorneys at Law*.

Laws—See *Statutes*.

Laws Amended:

1909, Public, ch. 714	48
1913, Private, ch. 104	107
1913, Public, ch. 196	133, 806
1915, Public, ch. 88	43
1915, Public, ch. 165	308
1917, Public, ch. 116	52
1919, Public, ch. 116	916
1919, Public, ch. 277	175, 188
1921, Public, ch. 2	183
1921, Public, ch. 4	139, 801
1921, Public, ch. 14	133
1921, Public, ch. 52	308
1921, Public, ch. 87	508
1921, Public, ch. 90	133

Laws Amended—*Continued*:

PAGE

1921, Public, ch. 93	66
1921, Public, ch. 156	503
1921, Public, ch. 169	632
1921, Public, ch. 170	143
ex-1921, Private, ch. 108	107
1923, Public, ch. 1	108
1923, Public, ch. 136	856
1923, Public, ch. 157	56
1923, Public, ch. 169	12, 607
ex-1924, Public, ch. 28	113
ex-1924, Public, ch. 85	96
1925, Public, ch. 46	46
1925, Public, ch. 86	142, 226, 858
1925, Public, ch. 87	230
1925, Public, ch. 121	139
1925, Public, ch. 135	405
1925, Public, ch. 168	634
1925, Public, ch. 180, validated	432
1925, Public, ch. 242	97
1927, Public-Local, ch. 16	9
1927, Public, ch. 42—See under <i>Laws Amended</i> , Public-Local	
Laws 1933.	
1927, Public, ch. 48	329, 386
1927, Public, ch. 51	138, 176, 624
1927, Public, ch. 53	360
1927, Public, ch. 81	385
1927, Public, ch. 83	51
1927, Public, ch. 93	111
1927, Public, ch. 97	41
1927, Public, ch. 100	6
1927, Public, ch. 113	189, 900
1927, Public, ch. 120	341
1927, Public, ch. 121	511
1927, Public, ch. 122	334, 504, 515, 532
1927, Public, ch. 124	94
1927, Public, ch. 136	637
1927, Public, ch. 146	216, 430
1927, Public, ch. 149	102, 633
1927, Public, ch. 174	334
1927, Public-Local, ch. 174	43
1927, Public, ch. 207	88, 360
1927, Public, ch. 213	213
1927, Public, ch. 261	876
1929, Public, ch. 3	4
1929, Public, ch. 9	455
1929, Public, ch. 15	517

Laws Amended—*Continued*:

	PAGE
1929, Private, ch. 29	936
1929, Public, ch. 33	388
1929, Public, ch. 44	68
1929, Public, ch. 93	27
1929, Public, ch. 103	882
1929, Public, ch. 119	67, 211
1929, Public, ch. 120	598, 797, 798, 820, 862
1929, Public, ch. 123	612
1929, Public, ch. 164	170, 910
1929, Public, ch. 167	2, 97
1929, Public, ch. 182	183
1929, Public, ch. 198	632
1929, Public, ch. 204	882
1929, Public, ch. 208	58
1929, Public, ch. 218	332
1929, Public, ch. 230	111
1929, Public, ch. 265	503
1929, Public, ch. 273	32, 46, 66, 516, 808
1929, Public, ch. 285	510
1929, Public, ch. 320	115
1929, Public, ch. 325	502
1929, Public, ch. 333	497
1929, Public-Local, ch. 413	43
1931, Public, ch. 17	608
1931, Public, ch. 32	67
1931, Public, ch. 35	64
1931, Public, ch. 52	42
1931, Public, ch. 53	364
1931, Public, ch. 56	230
1931, Public, ch. 58	29, 119
1931, Public, ch. 60	24, 116, 381, 529
1931, Public, ch. 63	391
1931, Public, ch. 64	615
1931, Public, ch. 71	342
1931, Public, ch. 72	143
1931, Public, ch. 84	374
1931, Public, ch. 91	358
1931, Public, ch. 96	55, 494
1931, Public, ch. 126	615
1931, Public, ch. 143	631
1931, Public, ch. 145	30, 108, 325, 872
1931, Public, ch. 152	313
1931, Public, ch. 159	626
1931, Public, ch. 176	5
1931, Public, ch. 231	456
1931, Public, ch. 249	376, 612

Laws Amended— <i>Continued</i> :	PAGE
1931, Public, ch. 252	353
1931, Public, ch. 260	882
1931, Public, ch. 261	638
1931, Public, ch. 277	34
1931, Public, ch. 278	312
1931, Public, ch. 281	83
1931, Public, ch. 283	228
1931, Public, ch. 299	59
1931, Public, ch. 304	325
1931, Public, ch. 312	370
1931, Public, ch. 313	312
1931, Public, ch. 336	51, 532
1931, Public, ch. 338	38
1931, Public, ch. 351	364
1931, Public, ch. 381	332
1931, Public, ch. 402	227
1931, Public, ch. 418	381
1931, Public, ch. 424	375
1931, Public, ch. 428	373, 428
1931, Public, ch. 430	39
1931, Public, ch. 441	41
1931, Public, ch. 448	434
1933, Public, H. B. No. 90	177
1933, Public, H. B. No. 120	861, 863, 864, 890
1933, Public, H. B. No. 125	796, 797, 895
1933, Public, H. B. No. 126	817
1933, Public, H. B. No. 158	425, 430, 437, 506, 588, 595, 609, 619, 628, 629, 802, 806, 809, 811, 816, 817, 828, 857, 909
1933, Public, H. B. No. 221	492
1933, Public, H. B. No. 446	883
1933, Public, H. B. No. 451	510, 523
1933, Public, H. B. No. 660	629, 860
1933, Public, H. B. No. 747	433
1933, Public, H. B. No. 914	369, 400, 423, 425, 513, 524, 525, 863
1933, Public, H. B. No. 968	905
1933, Public, H. B. No. 1154	859
1933, Public, H. B. No. 1232	874, 887, 905
1933, Public-Local, H. B. No. 1321	888
1933, Public, H. B. No. 1338	469
1933, Public, H. B. No. 1452	608
1933, Public, H. B. No. 1464	627
1933, Public, S. B. No. 8	3
1933, Public, S. B. No. 10	424, 452, 507
1933, Public, S. B. No. 55	857
1933, Public-Local, S. B. No. 175	629

Laws Amended—*Continued*:

	PAGE
1933, Public, S. B. No. 180	339, 353, 436, 453, 454, 487, 509, 541, 589, 590, 596, 599, 628, 629, 808, 809, 818, 827, 860, 862, 869, 885, 902, 939
1933, Public, S. B. No. 238	854
1933, Public, S. B. No. 313	190, 391, 409, 485, 593, 631, 636, 824, 870
1933, Public, S. B. No. 318	887
1933, Public, S. B. No. 367	594
1933, Public, S. B. No. 383	936
1933, Public, S. B. No. 525	514, 593, 594, 596, 640, 911
1933, Public, S. B. No. 558	431
1933, Public, S. B. No. 589	889

Laws Repealed:

1921, Public, ch. 129	378
1925, Private, ch. 56	467
1927, Public, ch. 157	63
1929, Public, ch. 17	115
1929, Public, ch. 34	352
1929, Public, ch. 45	65
1929, Public, ch. 56	365
1929, Public, ch. 126	115
1929, Public, ch. 147	23
1929, Public, ch. 161	11
1929, Public, ch. 267	63
1931, Public, ch. 79	8
1931, Public, ch. 87	806
1931, Public, ch. 131	65
1931, Public, ch. 145	183
1931, Public, ch. 322	826
1931, Public, ch. 335	115
1931, Public, ch. 422	115
1931, Public, ch. 457	63
1933, Public, H. B. No. 158	914
1933, Public, H. B. No. 233	547
1933, Public, H. B. No. 752	542
1933, Public, H. B. No. 1297	860
1933, Public, H. B. No. 1628	862
1933, Resolutions, H. R. No. 1560	875
1933, Public, S. B. No. 476	873

Lawyers—See *Attorneys at Law*.Legatees—See *Wills*.Legislative Acts (See also *Statutes*):

Enrollment of; number and pay of clerks 187

Legislative Assembly, Interstate—See *Interstate Legislative Assembly*.

Legislative Reference Librarian, Transferred to Attorney General's Department

	PAGE
Legislature, State—See <i>General Assembly</i> .	
Lenoir County—See <i>Counties</i> .	
Lessees—See <i>Landlord and Tenant</i> .	
Libraries (See also <i>State Library</i>):	
Legislative Reference Librarian transferred to Attorney General's Department	16
Library of University of N. C., furnished with laws, journals, etc.	512
Public libraries regulated	518
Licenses:	
Automobile license plates, reduction as of April 1	177
Automobile license transferred to legal representatives of deceased owner	504
Automobiles, busses, trucks, etc., license rates on (Amended, Page 883).	532
Barbers' License Law, amendments	67, 211
Bedding, license fees on sellers of	501
Beer and wine dealers, licensing of	335, 458, 459, 460, 640, 911
Beer licenses, expiration of	593
Beer licenses to non-residents	640
Blind persons, free privilege license for	40
Building and loan agents, license fee for	13
Chiropractors, cancellation of licenses	639
Church and orphanage busses, license fees for	341
Colton, Mrs. James E., refund on automobile license tags	498
Cosmetologists, licensing of	203
Fish, license for artificial propagation	632
Fishing industry, license fees and taxes	78
Fishing license fees for non-residents	364
Fishing licenses on State lakes	870
Fishing nets and boats, license fees for	634
Fur dealers, license fees on	497
Gasoline distributors, licensing of; payment of tax	108
Hunting license fees	625
Marriage license of couple marrying in another State recorded in home county of groom	394
Marriage licenses issued without physical examination	378
Optometrists, licensing; revocation of license	855
Physicians, revocation of licenses by State Board of Medical Examiners	25
Plumbing and heating contractors, renewal license fee	42
Semi-trailers, license fees for	51
Wreckers, automobile, dealer's license tags on	515
Northampton County, Fox hunting without license	138
Swain County, License tax on dogs	131
Liens, Crop—See <i>Crops</i> .	

	PAGE
Life Tenancies:	
Partition of remainders and executory devises with life estates validated	334
Sale of, for re-investment	94
Light Traffic Roads—See under <i>Roads and Highways</i> .	
Light Wines—See <i>Beer and Light Wines</i> .	
Lime Produced by Convict Labor, Confined to State use	433
(Repealed, Page 873).	
Limitations, Statute of:	
Actions against purchasers of converted crops	175
Time for bringing actions for deficiency judgments	880
Vouchers and script in Carteret and Haywood Counties, run- ning of statute on	587
Lincoln County—See <i>Counties</i> .	
Loan Fund, World War Veterans'—See under <i>World War Veterans</i> .	
Lobbying, Regulation of	9
Local Government (See also <i>Cities and Towns, Counties and Schools and School Districts</i>):	
Acceptance of bonds of local units for claims against closed banks	540
Adjustment of debts of local units in default; Administrator of Finance	529
Anticipation of moneys due in making tax levies	494
Approval of bank deposits of local units without depository bonds	809
Assumption by counties of school district debts, 1925 Act validated	432
Competitive bids on contracts, law amended	38, 597
(Amended, Page 905).	
Funding and refunding bonds and notes of local units	306, 379, 381, 383, 859
Funding and refunding bonds of local units, validation of	859
Funding debts of units other than counties, cities and towns	379
Investment of local units in own bonds even though in default	635
Investment of sinking funds of local units in own bonds	116
Local Government Act, amendments	381, 494, 529, 635
Local Government Commission, duties transferred to State Treasurer	24
Mandamus to enforce payment of judgments against local units	507
No liability of governing bodies of local units for levying cer- tain taxes	617
Readjustment of indebtedness of local units; County Readjust- ment Commission	303
(Amended, Pages 424, 452, 507).	

Local Government— <i>Continued:</i>	PAGE
Refund of tax sales certificates and remission of penalties on back taxes	205
(Amended, Pages 339, 353, 436, 453, 454, 469, 487, 509, 541, 589, 590, 596, 599, 628, 629, 808, 809, 818, 827, 860, 862, 869, 880, 902, 939).	
Tax Foreclosure Act, 1933	120
(Amended, Pages 425, 430, 437, 506, 588, 595, 609, 619, 628, 629, 802, 806, 809, 811, 816, 817, 828, 857, 909).	
(Repealed, Page 914).	
Tax Foreclosure Act, counties and other units exempted	425, 430, 437, 588, 595, 609, 628, 629, 806, 809, 811, 816, 817, 828, 857, 909
Tax penalties for 1932 remitted	913
Tax Reduction Fund, allotments for extended school term	117
Tax Relief Act, counties and other units exempted	339, 353, 436, 453, 454, 469, 487, 509, 541, 589, 590, 596, 599, 628, 629, 808, 809, 818, 827, 860, 862, 869, 885, 939
Local Units—See <i>Counties and Cities and Towns</i> .	
Logging Operators—See <i>Sawmills and Logging Operators</i> .	
Lotteries:	
Operation of, made criminal	634
Lubricating Oils and Greases—See under <i>Automobiles</i> .	

Mc

McDowell County—See *Counties*.

M

Machine Guns:	
Sale of, regulated	387
Machinery Act	231
Annual assessments	250
County Supervisor of Taxation	250
List takers and assessors	251
Municipalities lying in two or more counties	253
Tax lists, preparation of	256
Banks and trust companies, method of taxing	277
Board of Equalization and Review, duties of	235
Appeals from	236, 273
Building and loan associations	279
Canal and steamboat companies	298
Corporations	280
Domestic, reports from	280
Foreign, not exempt	298
County Supervisor of Taxation and Assistants—See <i>Annual Assessments and Quadrennial Assessment</i> .	
Crimes under Act	268, 279, 283, 297, 301

Machinery Act— <i>Continued</i> :	PAGE
Definitions	231
Experts—See <i>Quadrennial Assessment</i> .	
Express Companies	285
Freight car companies—See <i>Refrigerator and Freight Car Companies</i> .	
General provisions	298
Actual value in money, how computed	299
Correction of assessment roll	299
County and municipal debts, reports on	299
Discounts and penalties	300
Failure to list property	301
Failure to make reports	301
Failure to respond to subpoena	302
Foreign corporations not exempt	298
Installments, payment of taxes in	301
Penalties—See <i>Discounts</i> .	
Reports from counties and municipalities as to taxes	299
Hospitals, private, tax credits for charity cases	240
Levying taxes	274
Listing property	257
Agents, listing through	259
Appeals	273
Automobiles and trucks, reports of, to local units	266
Banks, bankers and brokers	259
Board of Equalization and Review	270
Bona fide debts deductible	264
Contents of tax lists	263
Coöperative associations—See <i>Warehouses, etc.</i>	
Forms for listing	266
Levy of taxes	274
Listing by mail	259
Listing in April validated	377
Listing in years other than quadrennial	260
Listing through agents	259
Mineral, quarry and timber lands	262
Oath of taxpayer	261
Poll tax	262, 269
Security brokers	260
Situs of property listed	262
Unlisted property	267
Appeals from levies on	513
Warehouses and coöperative associations	265
Manner of assessment by State Board of Assessment	291
Methods of determining values	248
Misdemeanors—See <i>Crimes under Act</i> .	
Municipal assessors	245, 253

Machinery Act— <i>Continued</i> :	PAGE
Property subject to taxation	238
Personal property	241
Exemptions	242
Real property	238
Exemptions	239
Public utilities	289
Pullman car companies—See <i>Sleeping Car Companies</i> .	
Quadrennial assessment	243
County Supervisor of Taxation; duties	244
Experts to examine certain property	247
List takers and assessors; duties	245
Railroads	294
Refrigerator and freight car companies	289
Reports from counties and municipalities	299
Sleeping car companies	287
State Board of Assessment; personnel and duties	234
Tax listers and assessors, duties of	245
Telegraph companies	284
Telephone companies	285
Title of Act	231
(Amended, Pages 369, 400, 423, 425, 513, 524, 525, 863).	
Macon—See <i>Cities and Towns</i> .	
Macon County—See <i>Counties</i> .	
Magistrates—See <i>Justices of the Peace</i> .	
Maintenance Appropriation Act	409
(Amended, Pages 796, 797).	
Mandamus—See <i>Civil Procedure</i> .	
Manslaughter—See <i>Crimes and Punishments</i> .	
Marriage—See <i>Husband and Wife</i> .	
Mars Hill—See <i>Cities and Towns</i> .	
Martin County—See <i>Counties</i> .	
Mattresses—See <i>Bedding</i> .	
Mayor's Courts—See under <i>Courts</i> .	
Mecklenburg County—See <i>Counties</i> .	
Medical Examiners—See <i>State Board of Medical Examiners</i> .	
Mental Defectives—See <i>Insane Persons</i> .	
Migratory Waterfowl—See <i>Game Laws</i> .	
Milk—See <i>Dairy Products</i> .	
Millers—See <i>Public Millers</i> .	
Minors:	
Adoption of, law amended	309
Bastard children, compelling support of	354
Payment of monies to Clerk Superior Court	517
Penal and correctional institutions, return of escaped persons	77
Wife competent to testify against husband for abandoning children	11, 516

	PAGE
Missing Persons—See <i>Estates</i> .	
Mitchell County—See <i>Counties</i> .	
Montreat—See <i>Cities and Towns</i> .	
Moore County—See <i>Counties</i> .	
Morganton—See <i>Cities and Towns</i> .	
Mortgages and Deeds of Trust:	
Advertisement in judicial foreclosures, law amended; past sales validated	68
Deficiency judgments abolished as to balance of purchase price.....	28
Deficiency judgments, time for bringing actions limited.....	880
Devolution of power of sale on death of mortgagee or trustee.....	228
Federal crop liens and chattel mortgages, fees for recording.....	142
(Amended, Pages 190, 391, 409, 485, 593, 631, 636, 824, 870).	
Injunctions in foreclosures; deficiency judgments	401
Substitution of trustees, law amended	856
Motion Pictures, Absorption of tax under Revenue Act	861
Motor Vehicles—See <i>Automobiles</i> .	
Moving Picture Shows—See <i>Motion Pictures</i> .	
Municipal Corporations—See <i>Cities and Towns</i> .	
Municipal Finance Act—See <i>Cities and Towns</i> .	
Municipalities—See <i>Cities and Towns</i> .	
Mutual Burial Associations:	
Regulation of	342

N

Nash County—See <i>Counties</i> .	
National Banks—See <i>Banks and Banking</i> .	
National Forest Commission—See 'under <i>United States Government</i> .	
Natter, David, Insane alien, commitment of	19
Negro Feeble-minded, Care of	503
Neighborhood Public Roads—See <i>Roads and Highways</i> .	
Nets—See <i>Fish and Fishing</i> .	
New Hanover County—See <i>Counties</i> .	
New River—See <i>Onslow County</i> under <i>Counties</i> .	
Non-Support—See <i>Abandonment</i> .	
North Carolina Board of Health—See <i>State Board of Health</i> .	
North Carolina Board of Nurse Examiners:	
Law as to, amended	230
North Carolina Building Code	591
North Carolina College for Women—See <i>State Institutions</i> .	
North Carolina Fertilizer Law	470
North Carolina Game Law—See <i>Game Laws</i> .	
North Carolina Industrial Commission—See <i>Workmen's Compensation Act</i> .	

	PAGE
North Carolina Park Commission:	
Attorneys for, to be approved by Governor	386
Audit of expenditures and receipts; membership reduced	329
North Carolina State Bar created; operation of	313
(Amended, Page 492).	
North Carolina State College—See <i>State Institutions</i> .	
North Carolina State Thrift Society	585, 825
North Carolina Workmen's Compensation Act—See <i>Workmen's Compensation Act</i> .	
Northampton County—See <i>Counties</i> .	
Notes—See <i>Bonds and Notes</i> .	
Nurses:	
Law as to nurses and N. C. Board of Nurse Examiners, amended	230

O

Oak Ridge Military Institute, Sale of beer prohibited in territory....	524
Official State Bird, Chickadee, Repeal of Resolution creating.....	875
Omnibus Board of Education Bill	620
Omnibus Justice of the Peace Bill	829, 865, 870, 874, 887, 905, 940
Omnibus Pension Bill	821
Onslow County—See <i>Counties</i> .	
Optometrists:	
License fees; revocation of license	855
Orphanages:	
License fees for busses operated by, remitted.....	341
Oysters and Oyster Beds—See <i>Fish and Fishing</i> .	

P

Pamlico County—See <i>Counties</i> .	
Parapet Walls:	
Control of Insurance Commissioner over, in Durham County.....	377
Pardons—See <i>Parole Commissioner</i> .	
Park Commission—See <i>North Carolina Park Commission</i> .	
Parks (See also <i>North Carolina Park Commission</i>):	
Great Smoky Mountains National Park, commission for relief of Haywood and Swain Counties	617
Recreational control on government-owned lands	886
Parole Commissioner, Appointment and duties.....	84
Partition:	
Notice of re-sale of land to make assets.....	214
Partition of remainders and executory devises validated	334
Pasquotank County—See <i>Counties</i> .	
Patrol—See <i>State Highway Patrol</i> .	

	PAGE
Paupers:	
Appeals to Supreme Court in capital cases	226
Paving Assessments—See under <i>Cities and Towns</i> .	
Peace Warrants:	
Testimony of wife against husband in issuing	11
Penal and Correctional Institutions—See <i>State Institutions</i> .	
Penal Corporations—See <i>Corporations</i> .	
Pender County—See <i>Counties</i> .	
Pensions:	
Biennial pension list	821
County Boards of Pensions, membership on	814
Perquimans County—See <i>Counties</i> .	
Personnel, Director of, Abolished	34
Pharmacists:	
Examination of pharmacists from other states	308
Physicians and Surgeons:	
Autopsy allowed to determine cause of death	313
Choice of personal physician under Workmen's Compensation Act	862
Revocation of licenses by State Board of Medical Examiners	25
Pilots:	
Acting without license made misdemeanor	484
Pineland Junior College, Sale of beer prohibited in territory	514
Pitt County—See <i>Counties</i> .	
Plumbing and Heating Contractors:	
Renewal license fee	42
Police Officers:	
No witness fees for salaried officers	30
(Amended, Page 857).	
Polk County—See <i>Counties</i> .	
Power Companies—See <i>Public-Service Corporations</i> under <i>Corporations</i> .	
Practice and Procedure—See <i>Civil Procedure</i> .	
Practice of Law—See <i>Attorneys at Law</i> .	
Presidential Electors, Pay of	3
Primary, State-Wide—See <i>Elections and Election Laws</i> .	
Printing:	
Constitutional Convention for Repeal, printing of Act	607
Prison, State's—See under <i>State Institutions</i> .	
Prisoners—See <i>Convicts</i> .	
Probate:	
Defective acknowledgment of old deeds validated	637
Defective probates of corporation deeds validated	614
Defective probates of J. P.'s validated in Buncombe and Clay Counties	881
Notice to legatees and devisees of probate of wills	99
Of wills, where witnesses are non-residents	86

	PAGE
Process—See <i>Civil Procedure</i> .	
Profane Language—See <i>Crimes and Punishments</i> .	
Professional Nurses—See <i>Nurses</i> .	
Prohibition Laws (See also <i>Beer and Light Wines</i>):	
Repeal of 18th Amendment, State Convention to act on	600
Still rewards abolished	824
Burke County, Rewards for capture of distilleries	108
Lenoir County, Still rewards abolished	372
Moore County, Still rewards abolished	372
Warren County, Still rewards reduced	358
Public Drunkenness—See <i>Crimes and Punishments</i> .	
Public Institutions—See under <i>Counties</i> and also <i>State Institutions</i> .	
Public Libraries—See <i>Libraries</i> .	
Public Lands, Entering of:	
Fees for, in certain counties	51
Public Millers:	
Tolls of, in certain counties	131, 138, 431
Public Roads—See <i>Roads and Highways</i> .	
Public Schools—See <i>Schools and School Districts</i> .	
Public Service Corporations—See <i>Corporations</i> .	
Public Utilities—See <i>Corporations</i> .	
Public Waters—See <i>Waterways</i> .	
Public Works:	
Employment of architects, etc., on, when interested in material furnishing prohibited	47
Purchase and Contract Division—See <i>Division of Purchase and Contract</i> .	
Pure-Bred Crop Seed Law, Amendment	502

Q

Quaker Children's Home, Sale of beer near, prohibited	805
---	-----

R

Races, Horse—See <i>Horse Racing</i> .	
Railroad Policemen:	
Civil liability of railroads for acts of	44
Railroads:	
Cessation of passenger service	880
Control over, by Utilities Commissioner	100
Electric street railroads placed under Workmen's Compensation Act	598
Railroad policemen, liability for acts of	44
Railways—See <i>Railroads</i> .	
Randolph County—See <i>Counties</i> .	

	PAGE
Receivers:	
Appointment of, for building and loan associations, notice necessary	29
Recorders' Courts—See <i>Courts</i> .	
Registers of Deeds:	
Couples marrying outside State, recording marriage certificate	394
Federal crop liens and chattel mortgages, fees for registration	142
(Amended, Pages 190, 391, 409, 485, 593, 631, 636, 824, 870).	
Fees of, in Scotland County	36
Marriage licenses without physical examination	378
Practice of law prohibited	12
Registration—See <i>Registers of Deeds</i> .	
Remainders—See <i>Estates</i> .	
Removal of Causes:	
General County Courts to U. S. District Courts	97
Removal of cases in courts of J. P.'s in Mecklenburg County	404, 405
Repeal of 18th Amendment—See under <i>Constitution of United States</i> .	
Reprieves—See <i>Parole Commissioner</i> .	
Restoration to Citizenship, Law amended	370
Revaluation—See under <i>Taxes and Taxation</i> .	
Revenue Act	641
Consumers' tax—See under <i>Emergency Revenue Act infra</i> .	
General administration	782
Construction of Act; population	794
General provisions	788
Paying tax under protest	794
Penalties	782
Powers of Commissioner of Revenue	791
Remedies	785
Secrecy required	792
Definitions	863
Emergency Revenue Act	768
Consumers' tax	770
Appeals	778
Appropriation for administration of Act	782
Correction of errors	776
Conditional exemptions	773
Credit sales	774
Definitions	770
Examination of books and records	781
Exemptions	772, 773
Imposition of tax	774
License necessary	774

Revenue Act— <i>Continued:</i>	PAGE
Merchants	774
Retail	774
Wholesale	774
Passing tax on to consumer	875
Penalties	777, 780
Records to be kept	777
Refund on excess payment	778, 781
Reports and returns	774, 775
Review, petition for	778
Returns	774, 775
Secrecy enjoined	779
Tax declared lien	777
Contingency of Act	769
Purpose of Act	768
Title of Act	768
Franchise Tax, Schedule C	727
Administrative provisions	741
Corporations	737, 738
Domestic	737
Foreign	738
Definition of tax	727
Dining car companies—See <i>Pullman car companies</i> .	
Exceptions	742
Express companies	731
Insurance companies	734
Penalties	742
Public utilities	729
Pullman car companies, etc.	730
Railroads	727
Sleeping car companies—See <i>Pullman car companies</i> .	
Telegraph companies	732
Telephone companies	732
General sales tax—See <i>Emergency Revenue Act supra</i> .	
Income Tax, Schedule D	745
Collection and enforcement	764
Additional taxes	765
Corrections and changes	765
Examination of returns	764
Penalties	766
Time and place of payment	764
Corporations, domestic and foreign	747
Deductions	756
Definitions	745
Exempted corporations	751
Exempted income	753
Exemptions, personal	758

Revenue Act— <i>Continued</i> :	PAGE
Fiduciaries	752, 761
Gain or loss, how computed	755
General provisions	762
Imposition of tax	746
Income from stock in foreign corporations	749
Income, net and gross, defined	753
Individuals	746
Inventories	755
Penalties—See under <i>Collection and enforcement</i> .	
Public-service corporations—See <i>Railroads, etc.</i>	
Purpose of Act	745
Railroads and public-service corporations	749
Returns	760
Revision and appeal	767
Stock in foreign corporations, how taxed	749
Tax year	751
Title of Act	745
Inheritance Tax, Schedule A	641
Administrative provisions	646
Deductions	646
Discounts and penalties	647, 649, 658
Estate tax	645
Exemptions	643
General provisions	641
Life insurance policies	643, 648
Penalties—See <i>Discounts and penalties</i> .	
Rates of taxes	644, 645
Recurring taxes	648
Safe deposits, regulations on	654
License Taxes, Schedule B	659
Administrative provisions	722
Amusements	662
Athletic contests	665
Bagatelle tables—See <i>Merry-go-rounds, etc.</i>	
Billiard and pool rooms	687
Bowling alleys—See <i>Billiard and pool rooms</i> .	
Carnival companies	668
Circuses, menageries, Wild West shows, dog and/or pony shows	665
Exemptions	670
Merry-go-rounds, bagatelle tables, etc.—See <i>infra</i> .	
Moving picture films, distributors	663
Moving pictures and vaudevilles	664
Absorption of tax allowed	861
Parks	662
Pool rooms—See <i>Billiard and pool rooms, supra</i> .	

Revenue Act— <i>Continued</i> :	PAGE
Riding devices—See <i>Circuses, etc., supra</i> .	
Swimming pools—See <i>Merry-go-rounds, etc., infra</i> .	
Toll bridges	665
Traveling theatrical companies	662
Vaudeville—See <i>Moving pictures, etc., supra</i> .	
Accountants—See <i>Professions</i> .	
Adding machines—See <i>Cash registers, etc</i> .	
Architects—See <i>Professions</i> .	
Attorneys—See <i>Professions</i> .	
Automatic sprinklers—See <i>Cash registers, etc</i> .	
Automobiles, motorcycles, service stations, automotive equipment dealers	711
Bagatelle tables—See <i>Merry-go-rounds, etc</i> .	
Barber shops and beauty parlors	699
Beauty parlors—See <i>Barber shops, etc</i> .	
Bicycle dealers	676
Billard and pool rooms—See under <i>Amusements</i> .	
Boarding houses—See <i>Hotels, etc</i> .	
Bottlers and distributors of beverages	693
Bowling alleys—See under <i>Amusements</i> .	
Branch stores—See <i>Chain stores</i> .	
Building and loan associations	697
Cafes—See <i>Restaurants, etc</i> .	
Cafeterias—See <i>Restaurants, etc</i> .	
Cap pistols—See <i>Fireworks, etc</i> .	
Cash registers, adding machines, etc.	677
Certified public accounts—See <i>Professions</i> .	
Chain stores	720
Tax on, when department store	890
Chiropractors—See <i>Professions</i> .	
Chiropractors—See <i>Professions</i> .	
Cigarette dealers—See <i>Tobacco dealers</i> .	
Coal and coke dealers	673, 864
Coffin dealers—See <i>Undertakers</i> .	
Collecting agencies	673
Commission merchants—See <i>Cotton buyers, etc</i> .	
Construction companies—See <i>Contractors, etc</i> .	
Contractors and construction companies	681
Cotton buyers and commission merchants	692
Cotton compresses	687
Dentists—See <i>Professions</i> .	
Detectives	672
Doctors—See <i>Professions</i> .	
Dry cleaners—See <i>Pressing clubs, etc</i> .	
Electric refrigerators—See <i>Cash registers, etc</i> .	
Electricians—See <i>Plumbers, etc</i> .	

Revenue Act— <i>Continued</i> :	PAGE
Embalmers—See <i>Professions</i> and also <i>Undertakers</i> .	
Emigrant and employment agencies	715
Employment agencies—See <i>Emigrant and employment agencies</i> .	
Engineers—See <i>Professions</i> .	
Fireworks and cap pistols	703
Formulas—See <i>Patent rights, etc.</i>	
Fortune tellers—See <i>Gypsies, etc.</i>	
Gasfitters—See <i>Plumbers, etc.</i>	
Gasoline dealers—See <i>Oils, etc.</i>	
General provisions of tax	659
Gypsies and fortune tellers	683
Hat blockers—See <i>Pressing clubs, etc.</i>	
Heating contractors—See <i>Plumbers, etc.</i>	
Horse and mule dealers	674
Hotels and boarding houses	685
Ice cream manufacturers and dealers	720
Industrial banks—See <i>Morris Plan and industrial banks</i> .	
Installment paper buyers	704
Knives, knuckles, etc.—See <i>Pistols, etc.</i>	
Laundries	705
Lawyers—See <i>Professions</i> .	
Lightning rod agents	684
Loan agencies or brokers	710
Marble yards—See <i>Monument dealers, etc.</i>	
Marriage licenses	719
Mercantile agencies	683
Merry-go-rounds, bagatelle tables, swimming pools, etc.	691
Monument dealers and marble yards	719
Morris Plan and industrial banks	718
Morticians—See <i>Professions</i> .	
Motion pictures—See under <i>Amusements, supra</i> .	
Motorcycles—See <i>Automobiles, etc.</i>	
Moving pictures—See under <i>Amusements, supra</i> .	
Mule dealers—See <i>Horse and mule dealers</i> .	
Musical instruments	703
Newsdealers on trains	701
Newspaper contests	696
Oculists—See <i>Professions</i> .	
Oils, gasoline, etc.	696
Opticians—See <i>Professions</i> .	
Optometrists—See <i>Professions</i> .	
Organs—See <i>Musical instruments</i> .	
Osteopaths—See <i>Professions</i> .	
Outdoor advertising	707
Packing houses	696

Revenue Act— <i>Continued</i> :	PAGE
Patent rights and formulas	721
Pawnbrokers	676
Peddlers	679
Photographers—See <i>Professions</i> .	
Phrenologists	675
Physicians—See <i>Professions</i> .	
Pianos—See <i>Musical instruments</i> .	
Pistols, knives, knuckles, etc.	702
Plumbers, heating contractors, gasfitters, electricians, etc.	716
Pool rooms—See under <i>Amusements</i> .	
Pressing clubs, dry cleaners, etc.	698
Process tax	717
Professions, attorneys, physicians, etc.	670
Public accountants—See <i>Professions</i> .	
Radios—See <i>Musical instruments</i> .	
Real estate agents and brokers—See <i>Professions</i> .	
Real estate auction sales	672
Records, victrola and player-piano—See <i>Musical instruments</i> .	
Refrigerating machines—See <i>Cash registers, etc.</i>	
Restaurants, cafes, etc.	687
Seals affixed by State officers	722
Security dealers	691
Service stations—See <i>Automobiles, etc.</i>	
Sewing machines	678
Shoeshine parlors	699
Slot machines and slot locks	689
Soda fountains and soft drink stands	702
Soft drink distributors—See <i>Bottlers, etc.</i>	
Soft drink stands—See <i>Soda fountains, etc.</i>	
Steamfitters—See <i>Plumbers, etc.</i>	
Swimming pools—See <i>Merry-go-rounds, etc.</i>	
Tobacco and cigarette dealers	705
Tobacco warehouses	700
Toll bridges	665
Tourist homes or camps	686
Trading stamps	716
Typewriters—See <i>Cash registers, etc.</i>	
Undertakers, embalmers, etc.	673
Vaudeville—See under <i>Amusements, supra</i> .	
Veterinary surgeons—See <i>Professions</i> .	
Vacuum cleaners—See <i>Cash registers, etc.</i>	
Victrolas—See <i>Musical instruments</i> .	
Washing machines—See <i>Cash registers, etc.</i>	
Sales tax—See under <i>Emergency Revenue Act, supra</i> .	
(Amended, Pages 861, 863, 864, 890).	

	PAGE
Ridge Crest—See <i>Cities and Towns</i> .	
Roads and Highways:	
Cape Lookout Bridge and Highway, tolls for	368
Light traffic roads, designation of	872
Minimum length of sentence for working prisoners on	30
Neighborhood public roads, proceedings to alter	434
State Highway and Public Works Commission created	178
State Highway Patrol transferred to Revenue Department	331
(Amended, Page 854).	
Suspension of new highway construction	62
Turn Pike Road in Beaufort County to be conditioned	811
Gates County, Profane language on public highways prohibited	451
Roanoke River, Fishing allowed in	497
Robeson County—See <i>Counties</i> .	
Rockingham County—See <i>Counties</i> .	
Rocky Mount—See <i>Cities and Towns</i> .	
Rowan County—See <i>Counties</i> .	
Rutherford County—See <i>Counties</i> .	

S

Salaries and Fees:

Agricultural and Breeders' Association Commissions, salaries and fees	526, 527, 866, 897
Bedding, license fees on sellers of	501
Beer and wine dealers, license fees of—See <i>Beverage Control Act</i> .	
Building and loan agents, license fee for	14
Church and orphanage busses, license fees for, remitted	341
Constitutional Convention for Repeal, pay of delegates	606
Cosmetic Art Examiners, Board of, salary of Secretary	200
Cosmetologists, license fees of	202
Court Reporter for Second Judicial District, pay of	496
Election Laws, salaries and fees	146, 149, 152, 167
Elective officials, salaries of, reduced 15%	1
Employees paid by sources outside State, salaries not reducible	427
Enrollment of legislative acts, pay of clerks	187
Entering land, fees for, in certain counties	51
Federal crop liens and chattel mortgages, fees for recording	142
(Amended, Pages 190, 391, 409, 485, 593, 631, 636, 824, 870).	
Fishing industry, license fees and taxes	78
Fishing license fees for non-residents	364
Fishing license fees on State lakes	870
Fishing nets and boats, license fees for	634
Fur dealers, license fees on	497
Game Warden and Fisheries Commissioner, salary of successor to	514

Salaries and Fees—*Continued*:

	PAGE
Great Smoky Mountains National Park, commission for relief of certain counties, pay of	618
Hunting license fees	625
Judges of Supreme and Superior Courts, pay of	17
Legislative clerks and employees, reduced pay of	4
Mayors in larger cities, salaries of	57
N. C. State Bar, fees and salaries under 314, 317, 320, 321, 323	323
Optometrists, license fees	855
Parole Commissioner, salary of	84
Plumbing and heating contractors, renewal license fee	42
Police officers as witnesses in criminal actions, no fees for	30
(Amended, Page 857).	
Presidential electors, pay of	3
Process fees of sheriffs and fees of juries may not be demanded in advance	217
Process, no advance fees for sheriff serving Clerk's citations	70, 71
School Machinery Act, salaries under—See under <i>School Machinery Act</i> .	
Semi-trailers, license fees for	51
Sheriffs, fees of, for conveying prisoners	99
Solicitors, salaries reduced	56
State Highway and Public Works Commission, salaries	179, 183
Tax Foreclosure Act of 1933, fees under	127
Tax supervisors and list takers, pay of—See <i>Machinery Act</i> .	
Tobacco Boards of Trade, fees for members	393
Transcripts of judgments, uniform fees for filing	635
Tuition fees in State institutions required	466
Utilities Commissioner and Associates, salaries of	102, 104
Ashe County, Pay of election officials	910
Beaufort County, Recording fees on agricultural liens and title notes	71
Chatham County, Compensation of Financial Agent	46
Halifax County, Fees chargeable by County officers	65
Harnett County, Allowance to office of Auditor	429
Fees in courts of County	53
Haywood County, Liability of County for process fees	521
Henderson County, Jury fees in Recorder's Court	455
Hertford County, Full fees for witnesses in criminal trials	49
Lenoir County, Building inspection fees	429
McDowell County, Fees of court stenographer	60
Mitchell County, Salaries and fees of officers	364
(Repealed, Page 547).	
Scotland County, Fees in Recorder's Court	60
Fees of Register of Deeds	36
Grand jurors, pay of	113

Salaries and Fees— <i>Continued</i> :	PAGE
Wilkes County, Salaries of certain school teachers ordered paid	879
Yancey County, Commissions of Tax Collector	211
Sales (See also <i>Judicial Sales</i>):	
Fraudulent sales in bulk	216
Sales Tax—See under <i>Revenue Act</i> .	
Samarcand—See <i>State Home and Industrial School for Girls under State Institutions</i> .	
Sampson County—See <i>Counties</i> .	
Sanitary Districts:	
Amendments to general law	6
Sanatoriums—See <i>Hospitals</i> .	
Sanitary Districts:	
Creation and management of; special tax, in Moore County	802
Sawmills and Logging Operators:	
Exempted from Workmen's Compensation Act	797
School Commission, State—See under <i>School Machinery Act</i> .	
School Machinery Act	916
Schools and School Districts (See also <i>State Institutions</i>):	
Acceptance of bonds of local units for claims against closed banks	540
Adjustment of debts of local units in default; Administrator of Finance	529
Advertising campaigns among teachers, permission of school head necessary	341
Appropriations for 1933-1935 biennium	413
Bank deposits without depository bonds	809
Boards of Education named for counties	620
Competitive bidding for construction work	38, 597
(Amended, Page 905).	
Extended term, allotments from Tax Reduction Fund	117
Fuel for heating schools, provision for buying wood as fuel	819
Funding and refunding bonds, validation of	859
Funding debts	379, 381, 859
Interest obligations of schools, application of unencumbered balances toward	877
Investment of local units in own bonds even though in default	635
Investment of sinking funds in own bonds	116
Mandamus to enforce collection of judgments against local units	507
Readjustment of bonded indebtedness; County Readjustment Commission	303
(Amended, Pages 424, 452, 507).	
School district debts, assumption of, by counties, 1925 Act validated	432
School Machinery Act	916
School property, advertising sale of, and re-sales	856

Schools and School Districts— <i>Continued</i> :	PAGE
School superintendents and district committeemen, time of appointment of	229
Teachers aided by State institutions in raising certificates	858
Teachers, summer school requirements suspended	39
Textbooks, selection and adoption of	812
Thrift instruction; savings encouraged; N. C. Thrift Society	585, 825
Tuition fees required in State institutions	466
King High School District, Stokes County, Public drunkenness prohibited	424
Wilkes County, Board of Education reduced in membership	312
Salaries of certain school teachers ordered paid	879
Scotland County—See <i>Counties</i> .	
Scotland Neck Bank—See <i>Banks and Banking</i> .	
Script:	
Issuance by certain counties	26, 486
Running of statute on, in Carteret and Haywood Counties	587
Secretary of State—See <i>State Officers</i> .	
Securities—See <i>Investment Securities</i> .	
Seeds—See <i>Pure-Bred Crop Seed Law</i> .	
Seines—See <i>Fish and Fishing</i> .	
Semi-Trailers—See <i>Automobiles</i> .	
Service of Process—See <i>Civil Procedure</i> .	
Sewerage Plants—See under <i>Cities and Towns</i> .	
Shad Fish—See <i>Fish and Fishing</i> .	
Shelby—See <i>Cities and Towns</i> .	
Sheriffs (See also under <i>Counties</i>):	
Apprehension of escaped persons	77
Deputies may lay off homesteads in certain counties	29, 119
Execution sales by, validated	57
Fees of, for conveying prisoners	99
Process fees, may not demand in advance in certain cases	217
Process, no advance fees for sheriff serving Clerk's citations	70, 71
Representatives may collect back taxes	68
Taxes, partial payment plan	227
Tax sales of 1931-32 validated	190
Uncollected taxes, computation of	216
Sinking Funds:	
Local units may invest in own bonds	116, 635
Sir Walter Raleigh Memorial Fund:	
Trustees appointed	354
Solicitors:	
Salaries reduced	56
Spanish-American War Veterans:	
Allotment of interest on certain U. S. funds	906
Special Assessments:	
Extension of	376, 612

Special Venires—See <i>Jurors and Juries.</i>	
Spring Hope—See <i>Cities and Towns.</i>	
Stadiums—See <i>Athletic Stadiums.</i>	
Standard Weights—See <i>Weights and Measures.</i>	
Stanly County—See <i>Counties.</i>	
State Auditor—See <i>State Officers.</i>	
State Bar—See <i>North Carolina State Bar.</i>	
State Board of Assessment—See <i>Machinery Act.</i>	
State Board of Conservation and Development—See under <i>State Departments.</i>	
State Board of Cosmetic Art Examiners—See <i>Cosmetology, Practice of, Regulated.</i>	
State Board of Education:	
Adoption of school textbooks	812
Ownership of land raised by dredging of Intra-Coastal Waterway	613
State Board of Elections—See <i>Election Laws Amended under Elections and Election Laws.</i>	
State Board of Equalization:	
Abolished; succeeded by State School Commission	917
State Board of Health:	
Bedding, manufacture and sale of, regulated	499
(Amended, Page 887).	
Sanitary districts, creation of, in Moore County	802
Supervision over central prison and prison camps	185
Vital statistics, abolishing or consolidating registration districts	8
State Board of Housing created; duties	574
State Board of Medical Examiners:	
Revocation of physicians' licenses	25
State Board of Pensions—See <i>Pensions.</i>	
State Canals—See <i>Canals.</i>	
State College—See <i>State Institutions.</i>	
State Department of Agriculture—See <i>State Departments.</i>	
State Department of Conservation and Development—See <i>State Departments.</i>	
State Departments:	
Appropriations for 1933-1935 biennium	409
(Amended, Pages 796, 797).	
Employees paid by sources outside State, salaries not reducible	427
Lime produced by convict labor limited to	433
(Repealed, Page 873).	
Department of Agriculture—See <i>Commissioner of Agriculture under State Officers.</i>	
Department of Conservation and Development:	
Forests, supervision of limited dividend corporations developing	191
Game Warden, appointment of successor to	514

State Departments— <i>Continued</i> :	PAGE
Hunting and fishing allowed in waters near game refuge in Carteret County	800
New River, Onslow County, use of haul nets and seines prohibited	376
Oyster beds, leasing of, prohibited in certain counties	31, 33
Recreational control over State lakes	871
Retaining wall between Waccamaw Lake and town of Lake Waccamaw	545
Department of Revenue—See <i>Commissioner of Revenue</i> under <i>State Officers</i> .	
State Fund Balances, Interest on	189
State Highway and Public Works Commission created	178
State Highway Commission:	
Abolished and succeeded by State Highway and Public Works Commission	178
Cape Lookout Bridge and Highway, tolls for	368
Light traffic roads, designation of	872
Minimum length of sentence for working prisoners	30
Neighborhood public roads, improvement of	434
State Highway Patrol transferred to Revenue Department	331
(Amended, Page 854).	
Suspension of new highway construction	62
Turn Pike Road in Beaufort County to be conditioned	811
State Highway Patrol:	
Oil inspection duties	332, 891
Transferred to Department of Revenue	331
(Amended, Page 854).	
State Home and Industrial School for Girls—See <i>State Institutions</i> .	
State Housing Law	574
State Institutions:	
Appropriations for 1933-1935 biennium	409
(Amended, Pages 796, 797).	
General funding and improvement bonds for	487
School teachers aided by State institutions in raising cer- tificates	858
Tuition fees, required in State institutions	466
N. C. State College:	
Athletic stadium provided	426
Penal and Correctional Institutions:	
Arrest and return of escaped persons	77
State Home and Industrial School for Girls:	
Admission of Cherokee Indians	853
State Hospitals for Insane:	
Application of funds of deceased or departed inmates	510
Goldsboro, care of negro feeble-minded	503
Morganton, commitment of insane alien from Mecklenburg County	19

State Institutions— <i>Continued</i> :	PAGE
Raleigh, treatment of inebriates	503
Sterilization of mental defectives	345
State Prison:	
Abolished and succeeded by State Highway and Public Works Commission	178
Apprehension of escaped persons	77
Convict-made goods, sale prohibited	118
Lime produced by convict labor limited to State Departments (Repealed, Page 873).	433
Manufacture of crowns for beer bottles	912
Parole Commissioner, appointment and duties	84
State Canal, ditching of, in Hyde County	89
Stonewall Jackson Training School:	
Admission of Cherokee Indians	853
University of North Carolina:	
Library, furnished with laws, journals, etc.	512
State Insurance Department—See <i>Insurance Commissioner</i> under <i>State Officers</i> .	
State Lakes:	
Recreational control; hunting and fishing regulated	870
State Library:	
Distribution of statutes to	1
Legislative Reference Librarian transferred to Attorney General's Department	16
State Officers:	
Elective officials, salaries of, reduced 15%	1
Attorney General:	
Legislative Reference Librarian transferred to	16
Public Utilities Act, duties under	449
Sterilization law, duties on Eugenics Board of N. C.	346
Tax foreclosures, duties under—See <i>Tax Foreclosure Act of 1933</i> .	
Commissioner of Agriculture:	
Duties under Revenue Act—See <i>Revenue Act</i> .	
Fertilizer laboratories, certification of	904
Fertilizer Law, duties under	470
Milk, grading and inspection of	903
Oil inspections and analysis	333, 893, 895
Weights and Measures Division transferred to Department of Revenue	876
Commissioner of Banks:	
Banking facilities provided for small towns	801
Cash depositories in Guilford County and Spring Hope, examination of	938
Conservator of certain banks; preferred stock	134
Defunct banks, sale of corporate stocks held by	366

State Officers— <i>Continued</i> :	PAGE
Emergency powers over banks; banking holidays	75, 90
Excessive bank loans, powers over	366
Interest on monthly State fund balances	189
Investment of banks in corporations owning banking houses limited	515
Investment securities, banks prohibited from dealing in	435
National banks, transfer of trust business upon reorganization	859
Purchase and sale of deposits in closed banks in certain counties	888, 889
(See also under <i>Buncombe County</i> , Public-Local Laws 1933).	
Reorganization of closed banks	395, 889
(Amended, Page 859).	
Reports to Secretary of State on auditors and attorneys assisting bank liquidations	826
Rutherford County closed banks, time limit for liquidating	937
Scotland Neck, distribution of funds held by Commissioner of Banks	521
Surplus fund in banks used in lieu of double assessment	139
Unclaimed deposits in closed banks, disposition of	900
Commissioner of Labor:	
Forms of notices as to women in industry	28
Inspection and visitorial powers of, over industries	370
Commissioner of Motor Vehicles (See also <i>Commissioner of Revenue</i>):	
Reduction in automobile license plates as of April 1	177
Commissioner of Parole—See <i>Parole Commissioner</i> .	
Commissioner of Revenue:	
Beer sales, regulation of	335, 457, 912
Beverage Control Act, duties under—See <i>Beverage Control Act</i> .	
Duties under Machinery Act—See <i>Machinery Act</i> .	
Duties under Revenue Act—See <i>Revenue Act</i> .	
Gasoline tax, control over distributors of	108
Gasoline taxes, provision for refund	325
General sales tax, provision for passing on to consumer	875
License rates on automobiles, busses, trucks, etc.	532
(Amended, Page 883).	
Motor Vehicle Bureau consolidated; duties	891
State Highway Patrol transferred to; oil inspections	331, 891
(Amended, Page 854).	
Tax Commission, assumption of duties of	63
Transfer of title and license of automobiles of deceased persons	504
Weights and Measures Division transferred to; certain measures defined	876

State Officers—*Continued*:

PAGE

Governor:

Automobile allotted to, exchange for new car	884
Banking holidays, provision for	90
Building Code Council, appointment of	591
Conservator of certain banks; preferred stock	134
Cosmetic Art Examiners, Board of, appointment of	199
County Readjustment Commission, appointment of	303
Davidson County Court, vacancy appointments in—See under <i>Davidson County</i> , Public-Local Laws 1933.	
Duties with State Board of Assessment—See <i>Machinery Act</i> .	
Executive Counsel abolished	23
Funding and improvement bonds, issuance of	487
Greensboro Municipal Court, Appointments in—See under <i>Greensboro</i> , Private Laws 1933.	
Housing, State Board of, appointment	574
Insurance companies, emergency powers over, with Insurance Commissioner	92
Interest on monthly State fund balances	189
N. C. Park Commission, appointment of audit committee; also members of Commission	329
N. C. Park Commission, approval of attorneys for	386
Parole Commissioner, appointment and duties	84
Schools, interest obligations paid by unencumbered balances	877
Sir Walter Raleigh Memorial Fund, membership on board of trustees	354
Spanish-American War Veterans, trustee of certain funds of	906
Special judges, appointment of	337
State Board of Elections, appointment of	146
State Highway and Public Works Commission, appointment of	178
State School Commission, appointment of	917
Tax Collector of Transylvania County, Appointment of—See under <i>Transylvania County</i> , Public-Local Laws 1933.	
Thomasville Recorder's Court, Appointments in—See under <i>Thomasville</i> , Public-Local Laws 1933.	
Thrift Society, N. C. State, appointment	585
Utilities Commissioner and Associates, appointment of	101, 104
Weights and Measures Division, transfer to Department of Revenue; certain measures defined	876
Wrightsville Beach, appointment of Town officers—See under <i>Cities and Towns</i> , Private Laws 1933.	

Insurance Commissioner:

Assessment insurance companies, supervision of	27, 35
Automobile liability insurance rates, control over	421
Building and loan agents, license fee for	13
Building Code of N. C., supervision over	591
Electrical supplies, control over sale of	908

State Officers— <i>Continued</i> :	PAGE
Emergency powers over insurance companies	92
Insurance carriers withdrawing from State, enforcement of compensation liability of	820
Investment by fiduciaries in building and loan associations, control of	902
Mutual burial associations, control over	342
Notice before receivership of building and loan associations	29
Parapet walls, control over, in Durham County	377
Service of process on unincorporated insurance associations	19
Special deposit required of certain insurance companies	44
Secretary of State:	
Consolidated Statutes, sale of, at reduced prices	87
Constitutional Convention for Repeal, printing of Act	607
Duties under Revenue Act—See <i>Revenue Act</i> .	
Duties with Local Government Commission	24
Duties with State Board of Assessment—See <i>Machinery Act</i> .	
Election Laws, duties under—See <i>Elections and Election Laws</i> .	
Enrollment of legislative acts, number and pay of clerks	187
Lobbying, duties in matter of regulating	9
Statutes, distribution of, to State Library	1
Tax Foreclosure Act, distribution of copies of	619
University of N. C. Library, furnishing with laws, journals, etc.	512
State Auditor:	
Biennial pension list	821
Colton, Mrs. James E., refund on automobile license tags	498
County Boards of Pensions, appointment of	814
N. C. Park Commission, audit of	329
State Superintendent of Public Instruction:	
Back salaries of certain Wilkes County school teachers ordered paid	879
School Machinery Act, duties under	917
Sir Walter Raleigh Memorial Fund, membership on board of trustees	354
Teachers, summer school requirements suspended	39
Textbooks, selection and adoption of	812
Thrift and savings, instruction provided for schools	585, 825
State Treasurer:	
Cox, Willard R., refund for stolen State bond	505
Entering lands, fees for, in certain counties	51
Funding and improvement bonds, issuance of	487
Local Government Commission, transferred to	24
Thrift Society, duties with	585, 825

	PAGE
State Prison—See <i>State Institutions</i> .	
State School Commission—See <i>School Machinery Act</i> .	
State Superintendent of Public Instruction—See <i>State Officers</i> .	
State Treasurer—See <i>State Officers</i> .	
State-wide Primary Law—See <i>Elections and Election Laws</i> .	
Statute of Limitations—See <i>Limitations, Statute of</i> .	
Statutes:	
1933 acts of General Assembly clarified when referring to	
Consolidated Statutes	640
Distribution to Library of University of N. C.	512
Distribution to State Library	1
Stenographers, Court—See under <i>Courts</i> .	
Sterilization, Of mental defectives	345
Still—See <i>Prohibition Laws</i> .	
Stock Law Territory:	
In Onslow County	131
Stocks and Bonds, Sale of—See <i>Investment Securities</i> .	
Stokes County—See <i>Counties</i> .	
Stonewall Jackson Training School—See <i>State Institutions</i> .	
Storage Batteries:	
Leasing of, regulated	212
Rebuilding from old parts and sale regulated	885
Street Assessments—See under <i>Cities and Towns</i> .	
Stumpy Point Voting Precinct—See under <i>Dare County</i> .	
Sub-Machine Guns—See <i>Machine Guns</i> .	
Summary Actions in Ejectment—See <i>Ejectment, Summary Actions</i> .	
Summer School Requirements for Teachers Suspended	39
Sunday Observance—See <i>Blue Laws</i> .	
Superior Court—See <i>Courts</i> .	
Supreme Court—See <i>Courts</i> .	
Surety Bonds:	
Execution, liability of sureties on bonds to stay	375
Surety Insurance Companies—See <i>Insurance and Insurance Companies</i> .	
Surry County—See <i>Counties</i> .	
Swain County—See <i>Counties</i> .	

T

Tax Collectors (See also <i>Sheriffs</i>):	
Representatives may collect back taxes	68
Taxes and Taxation:	
Back taxes, collection by representatives of sheriffs and tax collectors	68
Beer and wines, tax on	335, 458, 459, 460
Bills of costs, those due by counties applied on unpaid taxes	371
(Amended, Pages 629, 860).	

Taxes and Taxation— <i>Continued:</i>	PAGE
Blind persons, no tax on privilege licenses	40
Chain store tax, as to department stores.....	890
Fertilizer Law, taxes under	474
Fishing industry, license fees and taxes.....	78
Gasoline, control by Commissioner of Revenue over dis- tributors of	108, 892
Gasoline taxes, provision for refund	325
General sales tax passed on to consumer	875
Jurors, non-payment of taxes no cause for challenge	98
Listing and revaluation in April validated	377
Machinery for listing—See <i>Machinery Act</i> .	
Motion pictures, absorption of tax under Revenue Act	861
No liability on governing bodies of local units for levying cer- tain taxes	617
Partial payment plan for counties and municipalities	227
Redemption of realty sold for taxes (in Buncombe County)	405
Refund of tax sales certificates and remission of penalties on back taxes	205
(Amended, Pages 339, 353, 436, 453, 454, 469, 487, 509, 541, 589, 590, 596, 599, 628, 629, 808, 809, 818, 827, 860, 862, 869, 885, 902, 939).	
Revenue Act—See <i>Revenue Act, supra</i> .	
Sales Tax—See under <i>Revenue Act</i> .	
Tax Commission abolished	63
Tax Foreclosure Act, 1933	120
(Amended, Pages 425, 430, 437, 506, 588, 595, 609, 619, 628, 629, 802, 806, 809, 811, 816, 817, 828, 857, 909).	
(Repealed, Page 914).	
Tax Foreclosure Act, exemption of certain counties	425, 430, 437, 588, 595, 609, 628, 629, 806, 809, 811, 816, 817, 828, 857, 909
Tax levies, anticipation of moneys due in making	494
Tax penalties for 1932 remitted in counties and municipalities ..	913
Tax Reduction Fund, allotments for extended school term	117
Tax Relief Act, counties and municipalities exempted	339, 353, 436, 453, 454, 469, 487, 509, 541, 589, 590, 596, 599, 628, 629, 808, 809, 818, 827, 860, 862, 869, 885, 939
Tax sales, final order to make deed	882
Tax sales of 1931-32 validated	190
Uncollected taxes, computation of	216
Unlisted property, appeals from levies	513
Anson County, Tax penalties; advertisement of delinquents	428
Beaufort County, Tax Relief Act amended	453
Catawba County, Tax Relief Act amended as to County	454
Cleveland County, Tax foreclosures	437
Columbus County, Payment of costs and attorney's fees in tax suits	827

Taxes and Taxation— <i>Continued</i> :	PAGE
Craven County, Revaluation of property	525
Edgecombe County, Advertising of tax sales	615
Forsyth County, Tax penalties irrespective of Machinery Act.....	425
Gaston County, Employment of attorneys in tax foreclosures.....	430
Tax Relief Act for County—See <i>Gaston County</i> , Public- Local Laws 1933. (Amended, Page 469).	
Granville County, Collection of delinquent taxes	436, 807
Macon County, Non-payment of taxes no bar to jury service.....	45
Mecklenburg County, Delinquent Taxpayers' Act (Public-Local Laws 1933), amended	629
Mitchell County, Collection of taxes; salaries of officers	364
(Repealed, Page 547).	
Moore County, Sanitary districts, special tax for.....	803
Nash County, Refund of tax sales certificates	589
(Amended, Page 627).	
Pamlico County, Tax penalties abolished	373
Pender County, Revaluation under Machinery Act	423
Stokes County, Special taxes authorized for certain purposes ..	41
Swain County, License tax on dogs	131
Yancey County, Tax Collector's commissions; partial settlements	211
Teachers—See under <i>Schools and School Districts</i> .	
Telephone and Telegraph Companies—See <i>Public-Service Corpo- rations</i> under <i>Corporations</i> .	
Tenants—See <i>Landlord and Tenant</i> and <i>Life Tenancies</i> .	
Textbooks—See under <i>Schools and School Districts</i> .	
Thrift—See <i>North Carolina State Thrift Society</i> and <i>Schools and School Districts</i> .	
Title Notes:	
Fees for recording in Beaufort County; standard form of.....	71
Tobacco Boards of Trade, Creation and regulation	393
Tobacco Buyers and Warehouses—See <i>Warehouses, Tobacco</i> .	
Tolls (See also <i>Public Millers</i>):	
Cape Lookout Bridge and Highway, tolls for	368
Towns—See <i>Cities and Towns</i> .	
Trailers—See <i>Automobiles</i> .	
Transcripts of Judgments—See <i>Judgments</i> .	
Trust Funds—See <i>Trusts</i> .	
Trusts (See also <i>Mortgages and Deeds of Trust</i>):	
Investment of trust funds by Cleveland County Clerk Superior Court	83
Investment of trust funds in building and loan associations.....	902
Tuition Fees—See under <i>State Institutions</i> .	
Tyrrell County—See <i>Counties</i> .	

U

PAGE

Union County—See *Counties*.

United States District Courts—See *Courts*.

United States Government:

Federal crop liens and chattel mortgages, fees for recording 142
(Amended. Pages 190, 391, 409, 485, 593, 631, 636, 824, 870).

Federal Government farm advances, waiver of landlord's lien
in favor of 340

Federal Home Loan Bank, membership of building and loan
associations in 15

National Forest Commission, application of funds paid to cer-
tain counties 886

University of North Carolina—See *State Institutions*.

Utilities—See *Public Utilities* under *Corporations*.

Utilities Commission and Commissioner:

Creation; Associates; duties 100, 440, 796, 873

Public utilities, regulation as successor to Corporation Com-
mission 873

V

Veterans, Confederate—See *Confederate Veterans*.

Veterans Loan Fund—See under *World War Veterans*.

Veterans, Spanish-American War—See *Spanish-American War Veterans*.

Veterans, World War—See *World War Veterans*.

Vital Statistics:

Registration districts, abolishing or consolidating 8

Vouchers, County:

Running of statute on, in Carteret and Haywood Counties 587

W

Waccamaw Lake—See *Lake Waccamaw* under *Cities and Towns*.

Wake County—See *Counties*.

Wake Forest—See *Cities and Towns*.

Warehouses, Tobacco:

Formation of Tobacco Boards of Trade 393

Protection of buyers and sellers of tobacco from unlawful
practices 815

Warren County—See *Counties*.

Watauga County—See *Counties*.

	PAGE
Water Rents:	
Collection of; turning water on and off	114
(Amended, Pages 510, 523).	
Rates based on amount necessary for debt service; same as to sewage plants	510
Waterways:	
Hunting and fishing allowed in waters near game refuge in Carteret County	800
Intra-Coastal Waterway, land raised by dredging vested in State Board of Education	613
Pilots, acting without license made misdemeanor	484
Weaverville—See <i>Cities and Towns</i> .	
Weights and Measures:	
Division of Weights and Measures transferred to Department of Revenue	876
Standard weight of corn meal in Macon County	59
Standard weight of hominy and grits	143
State Highway Patrol, duties as to	332
(Amended, Page 854).	
Wild Turkeys—See under <i>Game Laws</i> .	
Wilkes County—See <i>Counties</i> .	
Wills:	
Legatees and devisees to be notified before probate	99
Partition of remainders and executory devises validated	334
Probate where witnesses are non-residents	86
Wilson County—See <i>Counties</i> .	
Wines—See <i>Beer and Light Wines</i> .	
Wingate Junior College—Sale of beer near, prohibited	805
Witnesses (See also <i>Evidence</i>):	
No fees for salaried police officers	30
(Amended, Page 857).	
Probate of wills when witnesses are non-residents	86
Hertford County, Full witness fees in criminal trials	49
Women in Industry—See <i>Labor Laws</i> .	
Workmen's Compensation Act:	
Choice of personal physician by employee	862
Electric Street Railroads placed under	598
Enforcement of liability against insurance carriers withdraw- ing from State	820
Sawmills and logging operators exempted from Act	797
School employees brought under Act	928
Settlements involving third persons; filing of claims	798

	PAGE
World War Veterans:	
Accounting and investments of guardians handling monies due	388
Extension on loans from Loan Fund	41
Worthless Checks:	
Certain counties added to law on small checks	32, 46, 66, 177, 391, 516, 808
Worthville—See <i>Cities and Towns</i> .	
Wreckers, Automobile, Use of dealers' license tags	515

Y

Yadkin County—See <i>Counties</i> .
Yancey County—See <i>Counties</i> .
Yanceyville—See <i>Cities and Towns</i> .

Z

Zoning Laws:	
Filling stations and garages in Elizabeth City and Pasquotank County	389
Forsyth County exempted from general law	5

INDEX

TO THE

RESOLUTIONS

SESSION 1933

	PAGE
A	
American Legislators' Association, State committee to attend conference	949
Appalachian State Teachers' College—See <i>State Institutions</i> .	
Appropriations:	
Inauguration of Governor, expenses appropriated	943
Interstate Conference of Legislators, expenses of State committee	950
Atwater, Henry, back wages ordered paid	991
Auditor—See <i>State Officers</i> .	
B	
Baggett, J. R., Resolution of sympathy for	982
Beer—See <i>Beverage Control Act</i> .	
Bennett Place Memorial Commission, Mrs. Robert Cabell made member	984
Beverage Control Act, Printing and distribution	980
Birds—See <i>Carolina Chickadee</i> .	
Bonds:	
Congress memorialized to purchase State bonds by way of aiding in funding deficit	981
Bridges—See <i>Roads and Highways</i> .	
Budget:	
Balanced budget demanded; Committee on Reorganization	946
Burke, Governor Thomas, Transportation and erection of monument	980
C	
Cabell, Mrs. Robert, Membership on Bennett Place Memorial Commission	984
Capitol, State—See <i>State Capitol</i> .	
Carolina Chickadee, Made official bird of State	984
(Repealed in Public Laws 1933.)	
Caswell Training School—See <i>State Institutions</i> .	
Century of Progress, World's Fair at Chicago endorsed	959
Chicago World's Fair endorsed	959
Chickadee—See <i>Carolina Chickadee</i> .	

	PAGE
Commissioner of Revenue—See <i>State Officers</i> .	
Compensation—See <i>Salaries and Fees</i> .	
Congress of the United States—See <i>United States Government</i> .	
Constitution of North Carolina:	
Printing of Act submitting new Constitution.....	988
Constitution of the United States:	
Lame Duck Amendment ratified	941
Constitutional Convention, Advisory opinion of Supreme Court for calling	966, 978
Convention, Advisory opinion of Supreme Court for calling.....	966, 978
Coolidge, Calvin, Resolution of sympathy	945

D

Daniels, Josephus, Resolution of confidence	971
Deeds of Trust—See <i>Mortgages and Deeds of Trust</i> .	
Deficit, State, Congress memorialized to aid in funding.....	981
Department of Revenue—See <i>State Departments under State Government</i> .	
Durham-Orange Historical Society, Vacancy appointments.....	986

E

East Carolina Teachers' College—See <i>State Institutions</i> .	
Eighteenth Amendment, Convention of people to consider repeal	966, 978
Excise Taxes—See <i>Taxes and Taxation</i> .	

F

Federal Construction, Use of granite urged	953
Federal Crop Liens and Chattel Mortgages:	
Fees for recording, law distributed among registers of deeds.....	975
Federal Government—See <i>United States Government</i> .	
Fees—See <i>Salaries and Fees</i> .	
Foreclosures—See <i>Mortgages and Deeds of Trust</i> .	
Forests—See <i>Reforestation</i> .	
Fort Macon State Park—See <i>Parks</i> .	
Fountain, R. T., Resolution of sympathy for	951

G

Gattis, S. M., Appointment to Durham-Orange Historical Society.....	986
General Assembly:	
Acts and resolutions, binding of	990
Atwater, Henry, back wages ordered paid.....	991
Baggett, J. R., resolution of sympathy for	982
Balanced budget demanded; Committee on Reorganization.....	946

General Assembly— <i>Continued</i> :	PAGE
Calvin Coolidge, resolution of sympathy	945
Convention, advisory opinion of Supreme Court for calling	966, 978
Daniels, Josephus, resolution of confidence	971
Deficit, State, Congress memorialized to aid in funding	981
Enrolling office, additional clerks provided	988
Excise taxes, Congress requested not to levy	954
Fort Macon State Park, development urged	968
Fountain, R. T. resolution of sympathy for	951
Governor invited to address joint session	960
Governor notified of organization	943
Governor's message ordered printed	945
Granite, use of, in Federal construction urged	953
Great Smoky Mountains Park, relief of Haywood and Swain Counties urged on Congress	962
Inauguration of Governor, committee on arrangements	943
Interstate Conference of Legislators, State committee to attend	949
Joint meeting for attending inauguration of Governor	944
Joint meeting to elect University Trustees	985
Lame Duck Amendment to U. S. Constitution ratified	941
Legislative Committees visiting State institutions, expenses paid	961, 964, 965, 975
Mebane, Mrs. Lillie Morehead, endorsed for diplomatic post	956
Mount Mitchell State Park, development of	970
Murphy, Walter, commended to President for recognition	977
Pou, Hon. E. W., Congressman, speech on government costs commended	958
President memorialized to use privately owned forests in State for relief work	985
Revenue Act, printing and distribution	977, 986
Revenue Department to report on unpaid tax items	947
Roosevelt, Franklin D., invited to address joint session	944
Roosevelt, President Franklin D., commended for economy program	961
Roosevelt, President Franklin D., commended for Tennessee River valley project	973
Salaries of State officials and employees, committee to investigate	951
<i>Sine die</i> adjournment, time of	990
Veterans Bureau, Congress memorialized not to close regional offices	979
Wilson, T. A., commanded to report on letter	952
World's Fair at Chicago endorsed	959
Government—See <i>State Government</i> .	
Governor—See <i>State Officers</i> .	
Granite, Use of, in Federal construction urged	953
Great Smoky Mountains National Park—See <i>Parks</i> .	

H	PAGE
Haywood County:	
Congress urged to relieve because of taking of lands for Great Smoky Mountains Park	962
Henderson, Archibald, Appointment to Durham-Orange Historical Society	986
Hospitals for Insane—See <i>State Institutions</i> .	

I	
Industrial Commission:	
T. A. Wilson commanded to report on certain letter	952
Inland Waterway, Title to bridge site vested in U. S. Government	989
Insurance Companies:	
Requested to suspend foreclosures	953
Interstate Conference of Legislators, State committee to attend	949

L	
Land Banks:	
Requested to suspend foreclosures	953
Local Government Commission:	
Distribution of copies of Tax Foreclosure Act	966
Distribution of tax relief laws	972

M	
Machinery Act, Printing of	972
Marriage, Copies of Act abolishing physical examination sent to Registers of Deeds	983
Mebane, Mrs. Lillie Morehead, Endorsed for diplomatic post	956
Monoliths—See <i>Monuments</i> .	
Monuments:	
To Governor Thomas Burke	980
Mortgages and Deeds of Trust:	
Mortgages companies requested to suspend foreclosures	953
Mount Mitchell State Park—See <i>Parks</i> .	
Murphy, Walter, Commended to President for recognition	977

N	
National Business Women's Week	957

O	
O'Berry, Nathan, Presentation of portrait	948

P

PAGE

Parks:

Fort Macon State Park, development of 968

Great Smoky Mountains National Park, relief of Haywood and
Swain Counties 962

Mount Mitchell State Park, development of 970

Physical Examination—See *Marriage*.

Pou, Hon. E. W., Congressman, Speech on government costs com-
mended 958

President of the United States (See also *Roosevelt, Franklin D.*):

Murphy, Walter, commended to, for Federal post 977

Tennessee River Valley Project of President, support of State
pledged 973

Term of office; Lame Duck Amendment ratified 941

Urged to use privately owned forests in State in relief work 985

Printing:

Beverage Control Act 980

Constitutional amendment Act 988

Governor's message 945

Machinery Act 972

Revenue Act 977, 986

School Machinery Bill 991

Tax Foreclosure Act of 1933 965

Tax relief laws 972

Prohibition Repeal—See *Eighteenth Amendment*.

R

Reforestation:

President urged to use privately owned forests in State for relief
work 985

Registers of Deeds:

Copies of Act abolishing requirement of physical examination be-
fore marriage sent to 983

Federal crop liens and chattel mortgages, fees for recording 975

Reorganization of Government, Legislative Committee to study 946

Resolutions Repealed:

1933, Resolution, H. R. No. 1560—See under *Laws Repealed*,
Public Laws 1933.

Revenue Act:

Printing and distribution 977, 986

Revenue Department—See *State Departments* under *State Gov-
ernment*.

Roads and Highways:

Paving of roads for Roanoke Island celebration 976

Title to bridge site over inland waterway vested in U. S. Gov-
ernment 989

	PAGE
Roanoke Island, 1934 celebration, Paving of roads for	976
Roanoke Island, 350th anniversary of settlement	987
Roosevelt, Hon. Franklin D., Invited to address joint session	944
Roosevelt, President Franklin D., Commended for economy program	961
Commended for Tennessee River valley project	973
S	
Salaries and Fees:	
Enrolling office, pay of emergency clerks	988
Legislative committee on salaries of State officials and employees	951
School for the Deaf—See <i>State Institutions</i> .	
School Machinery Bill Printed	991
Secretary of State—See <i>State Officers</i> .	
Shore, Dr. Clarence A., Naming of State Laboratory of Hygiene after	957
State Capitol Centennial Celebration; laying of cornerstone	948
State Departments:	
Department of Revenue:	
Report to General Assembly on unpaid tax items	947
Salaries of State officials and employees, legislative committee on	951
State Government:	
Reorganization in balancing budget	946
State Highway Commission:	
Paving of roads for Roanoke Island celebration	976
Title to bridge over inland waterway vested in U. S. Government	989
Transportation and erection of monument to Governor Thomas Burke	980
State Institutions:	
Appalachian State Teachers' College, Expenses of legislative committee paid	964
Caswell Training School, Expenses of legislative committee paid	961
East Carolina Teachers' College, Expenses of legislative com- mittee paid	964
Hospitals for Insane, Legislative committees visiting, expenses paid	965
State School for Deaf at Morganton, Expenses of legislative committee paid	975
University of North Carolina:	
Election of Trustees	985
Western Carolina Teachers' College, Expenses of legislative committee paid	964
State Laboratory of Hygiene, Named after Dr. Clarence A. Shore....	957
State Officers:	
Inauguration expenses, payment of	943

	PAGE
Commissioner of Revenue:	
Printing and distribution of Beverage Control Act.....	980
Governor:	
Excise taxes, Congress requested not to levy; forwarding of request to Congress	954
Interstate Conference of Legislators, appointment of com- mittee to attend	950
Joint meeting of General Assembly for inauguration	944
Joint session of General Assembly, invitation to address	960
Legislative committee and appropriation for inauguration.....	943
Message to General Assembly ordered printed	945
Notified of organization of General Assembly	943
Printing of Act submitting new Constitution	988
State Capitol Centennial Commission, appointment of	949
Unemployment, appointment of commission to study.....	974
Secretary of State:	
Acts and resolutions, binding of	990
Additional aid in enrolling office	988
Constitutional amendment Act, printing of	988
Federal crop lien law, distribution to registers of deeds.....	975
Machinery Act, printing of	972
Marriage, copies of Act abolishing physical examination sent to Registers of Deeds	983
Revenue Act, printing of	977, 986
Tax Foreclosure Act, printing of	965
Tax relief laws, printing and distribution	972
State Auditor:	
Atwater, Henry, ordered to pay back wages	991
Legislative committees visiting State institutions, expenses paid	961, 964, 965, 975
State School for Deaf at Morganton—See <i>State Institutions</i> .	
Supreme Court, Advisory opinion on convention to consider prohi- bition repeal	966, 978
Swain County:	
Congress urged to relieve because of taking of lands for Great Smoky Mountains Park	962

T

Taxes and Taxation:	
Excise taxes, Congress requested not to levy.....	954
Machinery Act, printing of	972
Revenue Department to report to General Assembly on unpaid tax items	947
Tax Foreclosure Act, distribution to counties.....	965
Tax relief laws, printing and distribution to counties.....	972
Tennessee River Valley Project, Support of State pledged to.....	973

	U	PAGE
Unemployment:		
Commission appointed to study		974
United States Government:		
Congress:		
Deficit, State, Congress memorialized to aid in funding.....		981
Economy program of President Roosevelt, Congress urged to enact		961
Excise taxes, Congress requested not to levy.....		954
Great Smoky Mountains Park, relief of Haywood and Swain Counties urged		962
Mebane, Mrs. Lillie Morehead, endorsed for diplomatic post....		956
Pou, Hon. E. W., Congressman, speech on government costs commended		958
Terms of members; Lame Duck Amendment ratified.....		941
Veterans Bureau, memorialized not to close regional offices....		979
Title to bridge site over inland waterway vested in U. S. Government		989
Fort Macon State Park, Federal Government urged to develop....		968
Mount Mitchell State Park, Federal Government urged to develop		970
Murphy, Walter, commended to President for recognition.....		977
University of North Carolina—See <i>State Institutions</i> .		

V

Veterans Bureau:		
Congress memorialized not to close regional offices.....		979

W

Western Carolina Teachers' College—See <i>State Institutions</i> .		
Wilson, T. A., Industrial Commissioner, Directed to report on certain letter		952
World's Fair at Chicago endorsed		959



